

Escambia County

Adopted Budget | Fiscal Year **2026-2027**



Adopted Budget
Fiscal Year 2026 / 2027

Escambia County, Florida



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Adopted Budget

Fiscal Year 2026/2027

Escambia County, Florida

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October 01, 2025

Christopher P. Morrill

Executive Director

BUDGET MESSAGE

October 22, 2026

Escambia County Board of County Commissioners
221 Palafox Place
Pensacola, Florida 32502

Re: Fiscal Year 2026/2027 Adopted Budget

Honorable Members:

I am presenting the Fiscal Year 2026/2027 Adopted Budget in accordance with my responsibility, as outlined in Florida Statutes, Section 129.03(3).

VISION, MISSION STATEMENT, AND VALUES, POLICIES AND GOALS

Vision Statement: Escambia County - Exceeding expectations and leading the way through excellence in service and quality of life.

Mission Statement: To provide efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Values: Character, Commitment, Communication, Consensus, and Competency.

Current and Future Initiatives: The Adopted Budget was developed around the framework set by the County's strategic planning initiative. The primary themes of the strategic initiative are to Improve Customer Service, Restore Public Trust and Confidence, foster Economic Development, Maintain Infrastructure, and practice Fiscal Responsibility.

Customer Service:

We continuously strive to be more functional, effective, and organizationally efficient, as well as responsible stewards of taxpayer dollars. In the last few years, we have made significant technological improvements to provide new and innovative ways to continue uninterrupted customer service to our citizens. This coming year we pledge to continue our focus on providing high-quality customer service to the citizens of our county at the lowest possible cost.

Long-Term Goal: Adopt Process Improvement Methodology to assess our Public Service

Process improvement is the key. We strive to review, promote, and adopt process improvements in all that we do as a local government. If problems arise in the processes themselves, we will undertake a thorough review of the process to determine ways to change and improve them; that is our goal. To that end the County is utilizing a centralized system called PowerDMS, where the County's policies, processes and training are easier to find and cross-reference in one location for employees. CivicClerk software is used in the production of the County's agendas. OpenGov software is being used in two departments, Management and Budget Services and Purchasing. For budgeting, it provides financial reporting and transparency as well as creates an online interactive budget document for the County and its citizens. For purchasing, it gives prospective vendors and suppliers one location for questions, guided processes, and the ability to receive bid notifications of future opportunities and ask questions. The County Engineering Department continues to use Procore, a subscription-based project management software, to help manage their projects. Additionally, several departments began using the new eCivis software to track and find grant opportunities for the County. This software should help the departments

manage their grants more easily. With these software systems, the County will be able to maintain its commitment to transparency, process improvement, and performance excellence.

County management and employees are committed to customer service and quality for its citizens. All County vehicles are equipped with vehicle tracking systems for monitoring their whereabouts in real-time. Communication efforts will continue to emphasize the fraud-waste-abuse hotline to maintain accountability with the community and our employees. These initiatives allow continuous tracking and reporting, which increases transparency and process efficiencies, as well as provide a way for employees and citizens to be more involved in their government. These transparency initiatives are a part of our plan to improve our service levels to go above and beyond what is expected.

The County currently uses Brightly, a work order system, with a citizen portal that allows residents to submit work orders by cell phone or the internet. Many departments, such as Facilities, Natural Resources, Parks and Recreation, Public Works and Waste Services use this system. It is a centralized medium for assigning and tracking the progress of work orders, creating greater efficiency. The MyGovernmentOnline software allows county citizens to conveniently submit permits, track applications, and access public records online, saving time and reducing the need for in-person visits. It also increases transparency and efficiency by streamlining communication between residents and county departments. Anything a citizen can do in-person can be completed online through this software for convenience. Human Resources uses Kronos/UKG software to provide a better solution for employee time keeping with all electronic time sheets, position tracking, and workflows. We strive to find ways to incorporate services between other County government agencies to reduce costs and increase functionality.

The County continues to provide neighborhood code enforcement services to address nuisance conditions, such as overgrowth and unsafe structures and supports strategic goals. During Fiscal Year 2025/2026, the Neighborhood and Human Services Department coordinated thirty Neighborhood Cleanup events throughout the County that focused on individual neighborhoods. These events allow area residents to bring yard debris and other household waste to the right-of-way to be picked up and properly disposed of free-of-charge. During these events, Waste Services handles the hazardous household waste collection, and the Road Department provides the manpower, equipment and logistics to conduct the cleanup. Escambia County has an agreement with City of Pensacola Sanitation for the city to assist with ten of the county's cleanups a year.

Public Trust & Confidence:

Escambia County values public trust and confidence from our residents, working diligently to maintain transparency and provide information to citizens every day.

The Escambia County Office of Community and Media Relations proactively facilitates the accurate, effective, timely and consistent flow of public information to internal and external parties, while also providing community outreach and serving as the county's liaison with its media partners. The office provides services to enhance the relationship between Escambia County government, its citizens and the media through positive public and media relations.

Long-Term Goal: Enhance the relationship between Escambia County government, its citizens and the media through positive public and media relations

The Office of Community and Media Relations is responsible for proactively coordinating Escambia County communications and releasing accurate and timely information to county residents, the media, and Board of County Commissioners' employees. The department assists with heightening awareness of the county's mission, programs, policies, initiatives, and services to foster good relationships with our citizens and media partners. They act as a full-service communication office for county departments, with services including:

- Developing educational and outreach campaigns for county departments to better inform residents of county services
- Serving as the liaison between the media and county departments, answering questions from media on county news, programs, and services
- Answering questions for our residents about county services

- Writing, designing, and distributing the county's informational products including press releases, mailers, reports, guides, fact sheets, newsletters, and service brochures
- Compiling information and creating the Escambia County Annual Report to highlight county achievements and activities throughout the fiscal year
- Curating county brand standards and ensuring consistency in all print and digital materials
- Broadcasting meetings for the Escambia County Board of County Commissioners and other county boards and committees
- Coordinating and planning county events, including town hall meetings, groundbreakings, ribbon cuttings and more
- Providing photo, video and social media coverage for county events and commissioner activities, including town hall meetings, neighborhood outreach, ribbon cuttings, and more
- Scripting and producing original programming for ECTV
- Managing website content and design
- Developing content for county social media pages, including Facebook, Instagram, and LinkedIn
- Organizing and assisting with special events
- Working at the Emergency Operations Center during emergencies to provide important preparedness and response information to the media and public

Long-Term Goal: Restore Public Trust

The County has twenty-three (23) departments/equivalents for Fiscal Year 2026/2027 that provide access, assistance, and services to the public. While each County department has specific goals and measurements, which are necessary, the County's mission is uniform and central to all that we do.

County Mission: To provide efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

The County's website is located at www.myescambia.com. As mentioned previously, this allows the community to ask questions and submit service requests on a variety of subjects for the public to obtain quick responses from the County. The County continues to have a strong social media presence on multiple platforms to help answer questions quickly as well. We will continue to respond to and address any deficiencies in an ongoing capacity into the future.

Economic Development:

The County has promoted activities and programs designed to improve the quality of life in Escambia County. By implementing the goals and objectives contained in the Escambia County Comprehensive Plan, we are building a sustainable, livable community. Specific activities and programs, related to future land use planning, transportation planning, affordable housing, infrastructure monitoring, coastal management, conservation, recreation, improving intergovernmental and community relations, capital improvement monitoring, community redevelopment and economic development are highlighted in the 2022/2023 Comprehensive Plan Implementation Annual Report and can be accessed at the following link: https://myescambia.com/our-services/development-services/planning-zoning

Long-Term Goal: Promote Activities and Programs that Improve the Quality of Life and Build a Sustainable, Livable Community

In an effort to keep pace with growth and changes in the law, the County continues the process of reviewing its Land Development Code (LDC) with the intent of eliminating inconsistencies and streamlining multiple processes. This, in turn, is intended to make the development review process more efficient while boosting the standards demanded by the local community and the State of Florida. Changes to the Florida Statutes have returned much of the Comprehensive Planning Process to local government. Changes made to the County's LDC are done by local ordinance moving forward.

Centrally located in Escambia County is the Central Office Complex, a one-stop facility, located at 3363 West Park Place. This facility handles all the various engineering, permitting, and zoning issues under one roof, providing a greater level of convenience and service to the citizens of Escambia County. At the current pace of construction, permitting commercial projects where a development order is necessary is approximately thirty days. Residential projects needing land use approval take

approximately five days.

The Pensacola Bay Center located in downtown Pensacola adjacent to the I-110 Interchange has approximately 10,000 seats for concerts and other forms of entertainment that includes the Pensacola Ice Flyers hockey team and an agreement to hold the Sun Belt Basketball Conference through 2030. On April 16, 2024, the Tourist Development Council (TDC) approved the use of Tourist Development Tax (TDT) reserve funds and the following month the Escambia County Commissioners approved a multi-year capital improvement plan to be funded with Fifth Cent Tourist Development (TDT) funds in the amount of $9.9 million over 4 years. Funds will be used to replace the ice plant, arena ice floor, lighting, sound system and many other capital projects that are needed. During Fiscal Year 2025, the Bay Center performed a facility assessment to modernize the facility and increase the Bay Center's marketability for future events and activities. The Bay Center Management Company, SMG/Legends Global, agreed to contribute up to $10 million towards the total cost of identified capital improvements to the Bay Center facility. It is anticipated that the board will approve a large capital investment into the Pensacola Bay Center in the form of a bond issuance supported by the local Five Cents or 5% levy of the TDT. The two scenarios include the main facility at an estimated cost of $71 million or the main facility with a new event center at an estimated cost of $155.4 million. The board will make a final decision on the project size and scope post the November 2026 election related to the potential passage of Amendment 3.

The County Parks and Recreation Department procured a study on sports arenas and artificial turf. Staff presented the artificial turf project for the John R. Jones Park to the TDC, and they opted to fund the project for $25 million. The Board of County Commissioners accepted the TDC's recommendation and approved the issuance of a $25.1 million bank loan during fiscal year 2024-25 using Tourist Development Tax as the dedicated funding source. Capital project funds will be used for improvements and artificial turf. This project is currently in the design and planning phase, with the construction portion starting in the early part of 2027. In November 2026, Escambia County will be hosting the Women's SEC soccer tournament for the 5th year at Ashton Brosnaham Athletic Park. Each game of the event will be covered live and aired on the SEC Network which could be seen nationwide.

The West Florida Public Libraries (WFPL) operates eight full-service locations. In August 2024, Pensacola was ranked fourth among the Best U.S. Cities for Book Lovers, with WFPL recognized as a key contributor to this national honor. Operated under county governance, WFPL benefits from a dedicated funding source through a countywide millage, which generates approximately $12.4 million in funding.

The County has expanded services and emphasizes the importance of social programs in our communities, specifically targeting youth. These include after-school programs utilizing local teachers and volunteers; youth sports, such as basketball, tennis, and soccer in community centers like Brownsville, Ebonwood/Oakcrest, and Wedgewood. Our centers have internet service and some with computer labs. The summer camp program is an all-day program while students are out of school. Another county success is the Summer Employment Program. In 2026, approximately 200 participants aged 16-24, were employed part time in County departments learning job skills, time management, job readiness, resume building, and interviewing skills. Since inception, the County has hired 32 youth in full-time positions and this year 6 students were hired full-time.

Long-Term Goal: Foster Economic Growth and Development

One of the primary focuses of the Board of County Commissioners during the budget process is to continue the enhancement of neighborhood services throughout the County. The Tax Increment Financing Districts fund a variety of Community Redevelopment Areas (CRA) and projects in the county. These funds are used to pay for infrastructure improvements in these districts, commercial facade grants, neighborhood programs, safety initiatives, streetlighting, and are intended to alleviate the blight felt in these communities, as well as increasing property values in the affected areas.

Escambia County's recovery from prior hurricane damage led to newer and more up-to-date hotel/motel facilities being built. Construction of additional facilities continues in the downtown and surrounding areas. These activities contribute to a current revenue stream of over $23.5 million annually in bed tax collections. The County also undertook various bond defeasements, and bond refinancing that were partially funded with the "bed tax". Older bonds paid for by the bed tax were

satisfied during Fiscal Year 2019/2020. Since the Deepwater Horizon Oil Spill in 2010, approximately $45 million in restoration funds have been utilized to design and construct a variety of projects such as boat ramps, living shorelines, bridge replacements, drainage projects, and community centers. Currently, there is approximately $126 million in additional restoration funds committed to upcoming similar projects. Funding sources include the RESTORE Act, Natural Resources Damage Assessment (NRDA), National Fish and Wildlife Foundation (NFWF), and the FDEP Resilient Florida Program.

The County continues to work with Visit Pensacola to promote tourism and support marketing efforts throughout the greater Pensacola Area. In 2025, tourism had an estimated $2 billion economic impact on Pensacola and attracted approximately 2.4 million visitors, a 2.8% decrease from 2024. Visitor spending reached approximately $1.35 billion in FY 2025, up 1.8% from the previous fiscal year. These efforts help keep the Pensacola area competitive with destinations like Destin, Florida and Gulf Shores, Alabama, while supporting local businesses, creating jobs, and strengthening the local economy. Tourism also helps increase local option sales and gas tax revenues that help fund County services, with visitors contributing a significant share of these taxes. For FY 2026/2027, the unified tourism budgets will include Visit Pensacola, and Art, Culture and Entertainment (ACE) operationally combined, and Pensacola Sports Association (PSA) totaling $14.8 million.

Marcus Point Commerce Park has one parcel left available. The other parcel remaining consists of stormwater and greenbelt areas. Any sales would contribute to revenues for the County and spur economic development by luring new businesses to the area. Central Commerce Park only has retention ponds and conservation areas remaining.

The County worked with the United States Navy on a land-swap deal for the design of an additional commerce park to grow the local economy. The OLF-8 parcel consists of approximately 540.89 acres generally located off Nine Mile Road and Frank Reeder Road in Beulah. In June 2025, pursuant to the economic development powers provided by Florida Statute Section 125.045, the County entered into a contract for the sale of the OLF-8 parcel to Tri-W Development, LLC and Chad C. Henderson Enterprises of Pensacola II, LLC ("Buyer") for a price of $42,500,000, the closing contingent on several factors. In March 2026 the County and the Buyer amended the contract to (1) exclude 171.5 acres from the sale – those acres (the ETI Parcel) remaining the property of the County; and (2) adjust the purchase price to $28,429,000 for the remaining 369.39 acres. The closing of the OLF-8 parcel was scheduled to occur on February 15, 2026, subject to the satisfaction of several contingencies and the possibility of a six (6) month extension. The ETI Parcel shall remain County owned property and will be subject to a Master Development Agreement with the Buyer, if closing of the OLF-8 parcel occurs. To date, the County has received $290,000 in earnest money, deposits and fees that shall remain the property of the County even if closing of the OLF-8 parcel does not occur, unless the County is found to be in breach of the contract.

The County agreed to cooperate in the joint funding for the development of a Regional Medical Examiner Facility for the District 1 Medical Examiner's office, which is in Santa Rosa County. Four counties participated in the shared construction costs of this facility estimated at $22.5 million: Escambia County, Santa Rosa County, Okaloosa County and Walton County. This facility is centralized and accessible to all stakeholders. Escambia County's contribution to the capital project was satisfied in FY 2026.

On October 4, 2007, the County adopted Economic Development Incentive Ordinances and has renewed the ordinances several times since. The first of their kind in Escambia County, this provides rebates/grants of local taxes/funding to companies in targeted industries that create a minimum of 10 new jobs in the County with an average salary greater than the area average. The County will also donate business lots in the Technology Park for qualified industries as well as EDATES. Economic incentives for various businesses meeting this criterion totaled $3,531,988 for 2026.

Maintain Infrastructure:

It is of vital importance that the County maintains its infrastructure, such as roads, bridges and stormwater holding ponds. Well-maintained infrastructure adds to public safety initiatives undertaken by the County. The County leverages our dedicated funding source of the Local Option Sales Tax (LOST) to support local infrastructure needs; LOST must be approved by voter referendum for this purpose. As part of these initiatives County Code Enforcement is more involved in making sure our neighborhoods are clean and meet County codes. MyGovernmentOnline software enables our citizens and County

Commissioners to be informed of code, roads and building permit activities in real time. Maintenance of County infrastructure comes from various revenue sources including gas taxes, LOST for park maintenance on parks built with LOST, holding pond MSBU's, and the general fund. The Community Redevelopment Agency (CRA) also funds certain infrastructure projects within the various Tax Increment Financing (TIF) Districts. Revenues that are generated within these TIF Districts are used to maintain any capital projects paid with this funding source.

Long-Term Goal: Capital Improvement Elements & Projects

During November of 2014, the citizens of Escambia County voted to extend the one-cent local option sales tax (LOST) for infrastructure; these funds are included in the Fiscal Year 2026/2027 budget. This is the fourth time the citizens have approved levying this tax. The County has invested more than $820.7 million with LOST III and LOST IV in the County's infrastructure with the third and fourth allocation of LOST. The proceeds of this tax have made large investments in the construction of new libraries, road reconstruction and dirt road paving, fire facilities, drainage improvements and vehicle replacements for EMS, the Fire Department and the Sheriff's Office. Approximately $87 million of LOST IV is leveraged to build the new Escambia County Jail Facility. Of this amount non-residents of the County will pay one-third of the tax; thus, reducing the amount paid by the citizens of the County. The construction cost for the new Jail facility was $135 million and the acquisition cost of the land including demolition of the McDonald Shopping Center was $4,976,123.

The fifth allocation of LOST will be placed on the 2026 election ballot for the Escambia County voters' consideration. The County is currently evaluating the size and scope of the 2nd addition of the new jail. While the cost has not been determined, it is anticipated that the fifth allocation of LOST will be a pledged revenue source for bonding the cost to construct the new jail facility. Additionally, a study was completed to determine the cost ranging from $25-$30 million for a new animal shelter facility which is currently in the design phase for future construction.

The Pensacola Bay Bridge Project had a major impact on the Greater Pensacola Area. The bridge replacement cost an estimated $399 million connecting downtown Pensacola with the City of Gulf Breeze. The Florida Department of Transportation allocated funds to cover the cost of the bay bridge to replace the old and aging infrastructure. The new bridge opened in March 2023 and has three lanes per bridge span and includes a bike and walking path. The old bridge spans were removed and used for artificial reefing activities. Hurricane Sally did major damage to the new bridge in September 2020 that caused the Pensacola-Gulf Breeze connector to close for several months. The newly named Chappie James Pensacola Bay Bridge is a great addition and asset to the Pensacola area.

The Pensacola Bay Fishing Bridge sustained major damage during Hurricane Sally. During the storm, multiple construction barges from the adjacent Pensacola Bay Bridge construction project broke loose and impacted the fishing bridge causing extensive damage. FEMA and the State of Florida have obligated 95% of the entire cost with Escambia County responsible for the remaining 5%. Construction started on October 2025, with an estimated completion date of June 2027.

On June 22, 2018, Pensacola Bay Ferry began offering seasonal ferry service from Downtown Pensacola to Ft. Pickens and Pensacola Beach. Day passes are: $30 for 16 and older, $24 for seniors 62 and above, military, college students, and persons with disabilities, $20 for children ages 3 to 15, and free for children 2 and under. The goal is to reduce traffic congestion and lower the number of vehicles on Pensacola Beach.

The all-electronic toll system on the Bob Sikes Bridge to Pensacola Beach was implemented on March 20, 2020. The toll remains $1, and cash and change are no longer accepted at the location. Motorists can use either SunPass®, Florida's Prepaid Toll Program, or be billed utilizing the toll-by-plate system. Toll-by-plate customers will be charged a $1 toll, plus a monthly $2.50 administrative fee and will receive a bill by mail.

The State of Florida awarded Escambia County several grants related to Hurricane Sally totaling $83 million. The Board authorized a revolving, interest free, interfund loan from LOST IV funds to create the CDBG-DR Rebuild Florida Fund (128) to provide cash to support these projects until grant reimbursements are received from the federal government. The projects consist of drainage and road improvements in the Town of Century, evacuation shelter/multi-purpose facility in the Town of Century,

a new transit center, regional drainage improvements, bus shelters, voluntary home buyout projects and housing repair, replacement and mitigation projects in Escambia County.

Fiscal Accountability:

It is our goal to provide the most efficient and effective budget strategies for the citizens of Escambia County. On September 24, 2026, the county-wide millage was reduced from 6.600 to 6.571. The rate was reduced from 6.6165 to 6.600 on September 23, 2025. Previously, the millage had remained at 6.6165 since 2014. The County will continue to capitalize on alternative revenue sources whenever possible to cover increasing expenses. Historically, the County millage rates were 8.756 in 2007, 8.0170 in 2008, 6.9755 in 2009, and 6.6165 in 2014.

Long-Term Goal: Promote Fiscal Responsibility & Cost Effectiveness

The Florida Amendment One called for reductions in local government millage rates and caps on ad-valorem growth. As a result, in FY 08/09 the Escambia County BCC reduced the millage rate from 8.017 to 6.9755 mills for a thirteen percent reduction in ad-valorem tax revenue and later reduced to 6.6165. For twelve years, the County maintained this rate up until Fiscal Year 2025/26 when the county-wide millage rate was reduced to 6.600. It was further reduced to 6.571 September 2026. The County has maintained the Library MSTU at .3590, and .6850 for the Sheriff's MSTU. Consequently, the County continues to create prudent financial strategies to maintain basic and targeted increases to service levels to the residents of Escambia County. These include funding a consolidated Library System, County Jail, Santa Rosa Island Authority (SRIA) Public Safety and Public Works, and Mass Transit services under the BCC. The County incorporated and consolidated the two SRIA Divisions during Fiscal Year 2015/16 and conversely decreased the SRIA budget by an estimated $4 million. The County eliminated the contract for public transit services and brought mass transit in-house for FY 2017/18 at an estimated savings of $700,000 primarily from differences in health and dental insurance premiums. We continue discussions with the other constitutional officers and other governmental organizations to gain efficiencies through consolidation efforts and promote cost effectiveness on a range of issues including employee benefits, healthcare, financial and software systems, and GIS systems.

In February 2025, Governor Ron DeSantis issued Executive Order 25-44 establishing Florida Department of Government Efficiency (DOGE), a statewide initiative to review spending and identify inefficiencies within state and local governments. In response, Escambia County continues to evaluate its own operations to reinforce accountability, reduce redundancy, and ensure that public funds are managed responsibly and efficiently.

The State of Florida legislature has placed on the ballot for the 2026 election cycle, Amendment 3. If approved, it would increase the homestead exemption to $150k in 2027 and to $250k in 2028, reduce the assessment cap on non-homestead property from 10% to 5%, includes a 5-year waiting period before new Florida residents qualify for the expanded exemption, and anyone who had not established permanent Florida residency as of December 31, 2026, would be limited to the existing $50k exemption for five years, regardless of when they purchase a home. The estimated impact in Year 1 is estimated to be $43 million (General Fund $41 million, Library Fund $2 million) and Year 2 estimated at $63.8 million (General Fund $60.8 million, Library Fund $3 million). While local governments have great uncertainty related to the financial impacts of the property tax revenue reductions, the county stands ready to move forward in a fiscally responsible manner.

The Human Resources Department began implementing a new pay plan during Fiscal Year 2022/2023. Lapse salaries and vacancies were used to fund the implementation of the County's new pay plan, increasing the County's ability to compete in the local market, with adjacent counties, and the City of Pensacola. In addition, funds were used to raise salaries of current employees to competitive wages. The County has raised wages per the minimum wage requirements approved by Florida voters, increasing wages up to $15/hour by FY 2026/2027.

Santa Rosa Island (SRI), a gulf-front community within the County, is comprised of governmental properties and privately held leasehold properties. The term on these land leases is ninety-nine (99) years with automatic options to renew. In October of 2004, the improvements on the leasehold properties were placed on the tax roll for the first time; the ensuing residential lawsuit was won in the County's favor and held to be taxable by the trial court allowing the taxation of improvements on Pensacola Beach. The

Property Appraiser placed the land associated with the leasehold properties on the tax roll, generating an estimated $3.5 million in additional recurring property tax revenue, also resulting in litigation. During Fiscal Year 13/14, the cases involving improvements on Pensacola Beach were resolved in the County's favor. During Fiscal Year 2015/2016, certain cases involving land taxes associated with condominiums were not ruled in the County's favor by the Florida Supreme Court. However, other land taxes are anticipated to remain on the tax roll. The County has refunded a total to date of approximately $10.4 million for certain condominium beach property owners based on a reduction in taxable values on those properties involved in this litigation. Conversely, it is estimated that the Santa Rosa Island 2026 property taxes will generate $13.9 million in annual recurring property tax revenue.

Future Budgets will be scrutinized and reviewed in all areas for efficiencies and services that can be combined to provide savings to Escambia citizens. The County has had consistent growth in property valuation to maintain levels of service historically ranging from $7-$9 million annually in additional revenue. Property valuation for Fiscal Year 2026/2027 increased by roughly $8.5 million over Fiscal Year 2025/2026. Even with this growth, there are continued challenges to fund law enforcement, public safety, targeted increases in services, capital replacement, and competitive wages.

OVERVIEW OF COUNTY GOVERNMENT

Growth and Service Requirements: Most of the growth in the County over the last 13 years continues to be in the unincorporated area of the County. Escambia County has a current population estimated at 337,728 citizens, which means County government provides services to the largest "city" in the County, with an urban population of more than 280,913. These urban-type services provided by the Board include parks and recreation, public works, growth management, engineering, code enforcement, social and veteran's services, fire protection services and a host of internal services, such as information resources and facilities management. In addition, the Board provides emergency operations, emergency medical services, building inspections, environmental protection programs, mass transit, the bay (civic) center and solid waste disposal facilities.

The Board is also responsible for funding the Medical Examiner, Baker Act Services, Indigent Burial, County portion of State mandated Medicaid, Department of Juvenile Justice reimbursements and a wide array of county-wide services that are provided by other Constitutional Officers, such as the Clerk of the Circuit Court, Tax Collector, Property Appraiser, Supervisor of Elections, Sheriff's Law Enforcement, Jail Facilities and certain court functions.

OVERVIEW OF ADOPTED BUDGET

The Government Finance Officers' Association of the U.S. and Canada presented, for the 30th year, an award for the Distinguished Budget Presentation to Escambia County for its Fiscal Year 2025/2026 Annual Budget. The County has also earned the Certificate of Achievement for Excellence in Financial Reporting for the 42nd time for the Annual Comprehensive Financial Report.

Balanced Budget: State law requires that the Board adopt a balanced budget; that is, projected expenses must be funded by available revenue sources. The Fiscal Year 2026/2027 Budget was balanced at the following levies: 6.571 county-wide millage rate, .3590 Library MSTU millage rate, and .6850 for the Law Enforcement MSTU. Escambia County's Adopted Fiscal Year 2026/2027 Budget totals $894,426,079 and includes a 2% pay increase for County employees. Bargaining unit employee increases will be applied as negotiated per the terms of the applicable CBA. The County maintains its commitment to responsible levels of taxation.

Future Operating Impact: There continues to be pressure from a variety of sources on County governmental revenue streams, some of these pressures have been mitigated by funding various functions from other legally allowable sources instead of the General Fund. There is no change in the Library MSTU levy for Fiscal Year 2026/2027, which fully funds the County Library System, Library Facilities, and Library Information Technology needs with no need for additional tax increases.

The County anticipates conservative growth in its major revenues. The following summary of major County revenues are projected and forecast for the next three fiscal years.

Three-Year Projection of Major County Revenues

Revenue	Adopted FY 25/26	Adopted FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30
Ad Valorem Tax (county-wide)	218,590,044	226,894,684	231,432,578	233,746,904	236,084,373
State Revenue Sharing Proceeds	12,200,000	12,500,000	12,625,000	12,751,250	12,878,763
State Half Cent Sales Tax	35,100,000	34,000,000	34,340,000	34,683,400	35,030,234
Electric Franchise Fees	12,500,000	12,500,000	12,625,000	12,751,250	12,878,763
Local Option Gas Tax 4 Cents	5,100,000	5,000,000	5,050,000	5,100,500	5,151,505
Local Provider Participation Funds	121,474,989	121,474,989	121,474,989	121,474,989	121,474,989
Tourist Development Tax	21,000,000	21,000,000	21,210,000	21,422,100	21,636,321
Library MSTU	11,889,974	12,396,164	12,644,087	12,770,528	12,898,233
Fire Protection MSBU Assessment	33,127,572	33,200,000	33,532,000	33,699,660	33,868,158
Bob Sikes Toll Bridge	3,090,000	3,095,000	3,125,950	3,157,210	3,188,782
Local Option Gas Tax 6 Cents	7,815,000	7,915,000	7,994,150	8,074,092	8,154,833
Ninth Cent Gas Tax	1,610,000	1,650,000	1,666,500	1,683,165	1,699,997
Seventh Cent Gas Tax	1,400,000	1,415,000	1,429,150	1,443,442	1,457,876
Constitutional Gas Tax	3,350,000	3,300,000	3,333,000	3,366,330	3,399,993
Local Option Sales Tax	63,000,000	63,000,000	63,630,000	64,266,300	64,908,963
Commercial Hauler Tipping Fees	11,550,000	10,500,000	10,500,000	10,500,000	10,500,000
	562,797,579	569,840,837	576,612,404	580,891,120	585,211,783

*Ad Valorem projections do not include any impacts related to the passage of Amendment 3 legislation and voter referendum

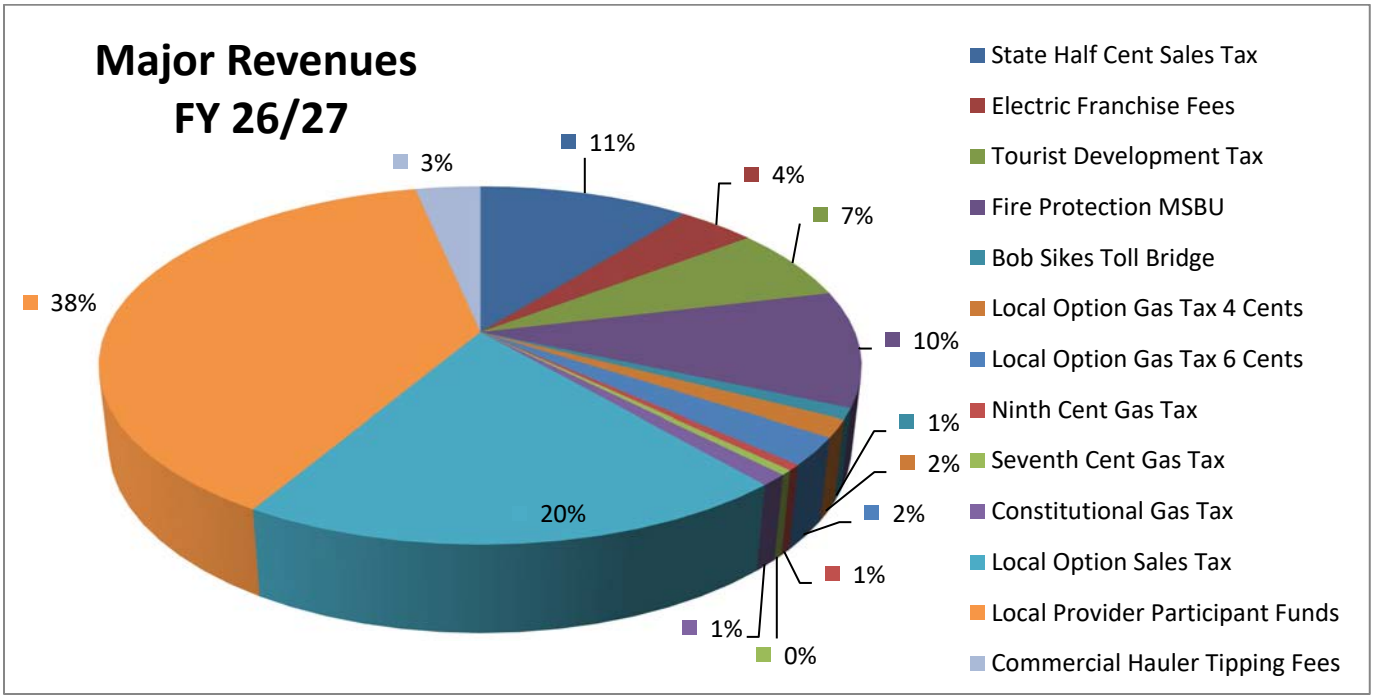
STATEMENT OF CHANGES BETWEEN THE PROPOSED AND THE ADOPTED BUDGET

The Fiscal Year 2026/2027 Proposed Budget totaling $890,095,709 with one budget adjustment of $4,330,370 for a final revised Fiscal Year 2026/2027 Adopted Budget totaling $894,426,079 was approved by the Board of County Commissioners at its meeting held on September 24, 2026. The largest adjustment to the budget was an adjustment for the difference in the June 1st and July 1st property valuation totaling $2.9 million for the General Fund and $199k for the Library MSTU. There was a millage rate reduction from 6.600 to 6.571 that reduced property tax revenues by $1 million. Other adjustments to the budget included an additional pay increase of 4% for full-time employees making less than $50k per year. For bargaining unit employees, salary increases shall be implemented in accordance with the terms and conditions of their MOA/MOU. This raise will be contingent on the outcome of Amendment 3 during the 2026 November election cycle.

Major Revenues: The Office of Management and Budget prepares analytical financial reports for the Board. The Half Cent Sales Tax, Local Option Sales Tax, and Bob Sikes Toll Bridge Revenues are pledged to fund debt service on outstanding bonds and other debt issues detailed in the Bonds and Construction portion of this document. The Tourist Development Tax is currently pledged to fund capital improvements and artificial turf at the John R. Jones Sports Arena located off 9 Mile Road. The Ninth Cent Gas Tax is dedicated to enhancing transportation functions.

Seventh Cent Gas Tax and the balance of the Constitutional Gas Tax are used to fund the operations, maintenance and capital equipment needs of the Road Department and the Engineering Department.

Revenues and the balance of the available Sales Tax Revenue are used to fund General Fund operations. The following is a summary of the Major Revenues estimated in the Adopted Budget as compared to the Fiscal Year 2025/2026 Adopted Budget:



Revenue	Adopted FY 23/24	Adopted FY 24/25	Adopted FY 25/26	Adopted FY 26/27	% Change
State Half Cent Sales Tax	34,500,000	35,345,253	35,100,000	34,000,000	-3.13%
Electric Franchise Fees	12,500,000	12,500,000	12,500,000	12,500,000	0.00%
Tourist Development Tax	20,000,000	20,500,000	21,000,000	21,000,000	0.00%
Fire Protection MSBU	18,685,000	18,840,000	33,127,572	33,200,000	0.22%
Bob Sikes Toll Bridge	2,362,500	2,700,000	3,090,000	3,095,000	0.16%
Local Option Gas Tax 4 Cents	4,900,000	5,100,000	5,100,000	5,000,000	-1.96%
Local Option Gas Tax 6 Cents	7,675,000	7,875,000	7,815,000	7,915,000	1.28%
Ninth Cent Gas Tax	1,500,000	1,600,000	1,610,000	1,650,000	2.48%
Seventh Cent Gas Tax	1,400,000	1,350,000	1,400,000	1,415,000	1.07%
Constitutional Gas Tax	3,250,000	3,250,000	3,350,000	3,300,000	-1.49%
Local Option Sales Tax	62,000,000	63,000,000	63,000,000	63,000,000	0.00%
Local Provider Participant Funds	34,877,018	80,280,981	121,474,989	121,474,989	0.00%
Commercial Hauler Tipping Fees	13,500,000	13,750,000	11,550,000	10,500,000	-9.09%
Total	217,149,518	266,091,234	320,117,561	318,049,989	-0.65%

OVERVIEW OF GENERAL FUND

Constitutional Officers, Court Programs and Court Related Funding Issues: The Constitutional Officers, Courts and State required appropriations are vying for $141,533,296 (38.9%) of the $363,392,356 General Fund Budget. The following is a summary of the Constitutional Officers and other mandated expenses in the General Fund:

The Property Appraiser's FY 2026/2027 Adopted General Fund Budget is $8,138,573, which is an increase of 1.85% from the previous year. The Property Appraiser is funded primarily by the General Fund and a reimbursement from Northwest Florida Water Management District for work performed.

The General Fund's portion of the Tax Collector's FY 2026/2027 Adopted Budget is estimated at

$8,513,881, which is an increase of 11.32% from the previous year. This amount is based on a formula of the prior year's collection of taxes for all taxing jurisdictions, including the School Board and municipalities, and is set by Florida Statute.

The Sheriff's General Fund FY 2026/2027 Adopted Budget is $103,301,665, which increased by $7,299,825 from the FY 2025/2026 amount of $96,001,840 for the Law Enforcement and Court Security Functions. The County entered into a 3-year funding agreement for Fiscal Years 26, 27, and 28 with the Sheriff. The negotiated budget each year is as follows: FY26 - $96 million, FY27 - $102 million, and FY28 - $108.6 million. Each year under this agreement the County shall also establish a Sheriff's Reserve for authorized contingency costs, allocating $1.2 million in the 2nd year and $1.5 million in the 3rd year. The Sheriff's Office requested the $1.2 million allocation to reserves for FY27 to be budgeted in personal services to cover the increased expense to the Florida Retirement System. County Jail operations and associated funding is in the Detention and Inmate Medical Budgets under the BCC. The Sheriff receives a portion of the Local Option Sales Tax every year for capital purchases. This fiscal year the Sheriff will receive an allocation of $4,888,167, which will be used to purchase law enforcement vehicles and equipment.

The Supervisor of Election's FY 2026/2027 Budget is $5,043,090, which is an increase of 14.54% from the prior year. For the current year, there are personnel expense increases, and operating expense increases in preparation for a general election in FY27. Funding for poll workers is included in this budget.

The Clerk of the Circuit Court's General Fund requested budget of $5.7 million was reduced to $4.5 million or a 21.1% reduction, per Board action at the meeting held on September 8, 2026. Most of the expenses of the Clerk's budget after July 1, 2004 related to court functions are funded by court filing fees and no longer the responsibility of the Board of County Commissioners. The portions of the Clerk's budget that remain the Board's responsibility are functions as Clerk to the Board and Finance.

Outside Agencies: The Allocation of Community Partners page in this budget book details the allocations to outside agencies for Fiscal Year 2026/2027. The General Fund Budget includes a total of $1,044,520 for outside agencies. The Tourist Development Tax will also contribute $16,818,536 to outside agencies performing tourism-related activities, such as Art, Culture and Entertainment (ACE) and the Pensacola Sports Association (PSA).

Property Tax Revenues: For Fiscal Year 2026/2027, the Property Appraiser certified the County taxable value resulting in an estimated additional $9 million or 3.82% increase in ad valorem tax revenues over the prior fiscal year. This includes the millage reduction that was approved by the Board of County Commissioners on September 24, 2026, that resulted in a $1 million reduction.

ADOPTED IMPROVEMENTS

Control Expenditures - The County will continue to review the economy and efficiency of all programs and those presented to the Board. Costs will be controlled utilizing several approaches that have been effective in prior years. For example, the purchase of heavy equipment will be based on life cycle costing to include the annual maintenance cost of a vehicle. When the annual maintenance cost approaches the annual depreciable cost of a vehicle, the vehicle is replaced. The County will also use one-time revenues to pay off recurring debt service payments or one-time expenditures for specific types of equipment. The Board approved a new County lease policy during FY 2024/2025. The policy requires a lease analysis to evaluate leasing versus purchasing of equipment and County assets.

Develop and Maintain Infrastructure - The County recognizes the importance of infrastructure and its long-term maintenance. Maintenance of the existing infrastructure consisting of transportation systems, County buildings, drainage and parks are high priorities. In addition to maintenance, construction of future infrastructure must accommodate growth in population and is detailed in the County's Capital Improvement Program. Construction and maintenance are substantial costs and are funded through different methods. Maintenance of facilities and other infrastructure are paid with general revenues and, therefore, may impact future ad valorem millage rates.

A brief history, in Fiscal Year 2001/2002 the County embarked on the fulfillment of a multi-year plan to increase the amount of office space available for County functions. The County refinanced

outstanding debt and borrowed additional funds to build an office campus in downtown Pensacola. This project is comprised of two building facilities as well as a parking garage. These buildings house the Supervisor of Elections, the Property Appraiser, the Clerk of the Circuit Court-Board functions, County Administration, County Commissioners, and staff as well as several BCC departments. These buildings were completed in October 2007. Additional funds were used to construct the Central Office Complex on Fairfield Drive, housing all of the County's permitting/development agencies under one roof. The Central Office Complex was completed in September 2010 to better serve the citizens of Escambia County. In June of 2014, Escambia County experienced an unprecedented flood event, with an estimated 24 inches of rain in a 24-hour period with substantial damage to infrastructure and equipment, the largest of which was the destruction of the County Jail. The new County Jail was completed in March 2021 and is located on the McDonald Property site located in same general area as the older facility. The new County Jail was funded with LOST, FEMA, and Bond Proceeds to build a 1,048-bed replacement facility and associated office space.

Maintain a Cohesive Service Driven Organizational Structure - The importance of a service-driven organization will be emphasized and continually examined so that changes can be made to continue operating in an effective and efficient manner. Employee incentives, an effective administrative code, and enhanced employee training and education programs will allow the accomplishment of the Board's Policies and Goals.

Identify Alternative Revenue Sources - The entire organization is now mobilized to aggressively pursue, under Board and administrative direction, strategies capitalizing on and maximizing the use of all available revenue sources, particularly in identifying and implementing alternative funding sources including grants. In all cases where user fees can and should cover the cost of the services provided, they will be used. In addition, it will be necessary to perpetually monitor funds that are not totally self-supporting so that the subsidies do not get out of control and reduce the net effect on ad valorem proceeds.

IN CLOSING

This is a complex budget. Addressing County needs with expanding responsibilities and services where funds are limited is difficult; however, County Government will be responsive and respectful to our citizens. The Adopted Budget is Administration's best effort to complete this process in a timely and legal manner, while laying out a plan for restoring the integrity of the organization and achieving the essential objectives of providing effective and efficient services at the lowest possible cost.

This Adopted Budget has been a group effort, and I would like to thank all the employees for their tireless efforts. Special thanks to the Office of Management and Budget, the Board Departments, and the Elected Officials. Truly, their long hours and dedicated performance make this budget presentation possible.

I appreciate the opportunity to serve as the Escambia County Administrator and want to again pledge to continue the successful progress that has been made over the last few years. As one of the most important aspects of that pledge, and as indicated above, my staff and I stand ready to work with you in implementing the Fiscal Year 2026/2027 Budget.

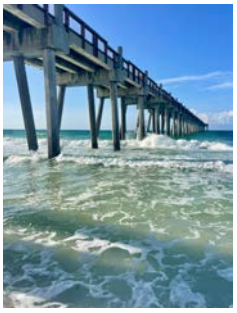
Sincerely,



Wesley J. Moreno
County Administrator







Citizen's Guide to the Adopted Fiscal Year 2027 Budget

TOP 9 THINGS TO KNOW







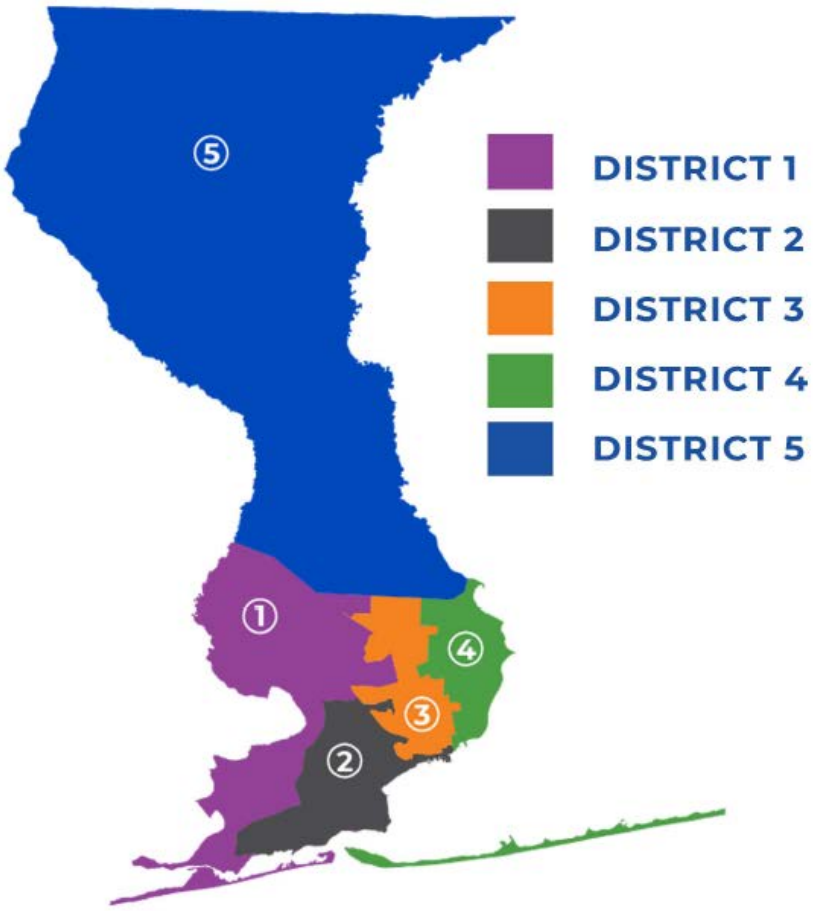


1. Escambia County Governance
2. Our Goals
3. Total Budget History
4. Where Do Your Property Taxes Go?
5. Millage Rate
6. Major Revenues
7. Adopted Constitutional Officers' Budgets
8. Adopted Total Budget
9. Adopted Budgetary Cost Summary

myescambia

1 Escambia County Governance

ESCAMBIA COUNTY
COMMISSION DISTRICTS



Current Board of County Commissioners

Steve Stroberger
District 1 Commissioner

Mike Kohler
District 2 Commissioner

Lumon May
District 3 Commissioner

Ashlee Hofberger
District 4 Commissioner

Steven Barry
District 5 Commissioner

Wes Moreno
County Administrator

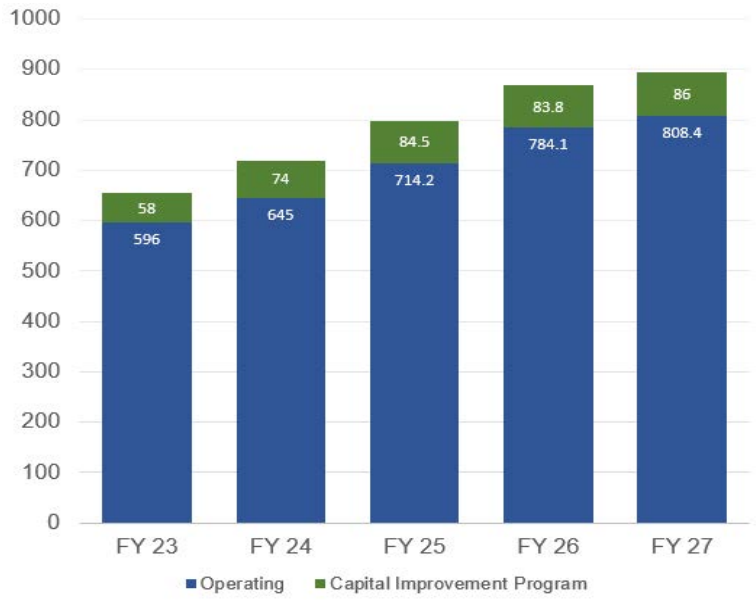
2 Our Goals

- **Improve Customer Service**
- **Restore Public Trust & Confidence**
- **Improve Economic Development**
- **Maintain Infrastructure**
- **Fiscal Accountability**

VISION

Exceeding expectations and leading the way through excellence in service and quality of life.

3 Total Budget History



** Capital Improvement Program includes capital and debt FY 23-27 budgets are approved.

4 Where Do Your Property Taxes Go?

FY 27 Escambia County Property Tax (Unincorporated)



Escambia County School Board
$0.40
School (State) **$0.23**
School (Local) **$0.17**

Water Management
$0.002

Escambia County
$0.60

$0.49 Escambia County
$0.05 Sheriff MSTU
$0.03 Library MSTU
$0.03 Children's Trust

5 Millage Rate*

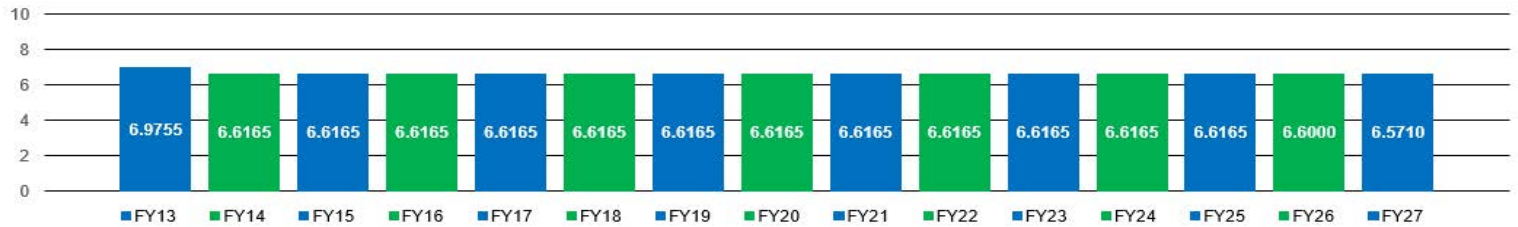
Escambia County's adopted FY27 countywide millage rate is 6.5710. Other Florida Counties' 2025 millage rates range from 2.6929 in Monroe County to 10.0000 in Bradford, Hamilton, Lafayette, and Union Counties; and Duval County at 11.3169.

FY26 Millage Rates for Municipalities and Districts in Escambia County

City of Pensacola	4.2895
Downtown Improvement Board	2.0000
Town of Century	0.9204
NWFL Water Management	0.0207
Children's Trust	0.3798

Escambia School District

By Local Board	2.2480
By State Law	3.1110
Total School District Levies	**5.3590**



*Millage Rate – the tax rate that is applied to the assessed value of real estate. One mill is equivalent to $1 in tax per $1,000 in taxable value. For example, if your property has a taxable value of $100,000, and you are assessed at 1 mill tax rate, you will pay $100 in taxes. To calculate your actual tax bill based on the millage rate, take that rate, multiply it by the taxable value of your property, then divide by 1,000.

6 Major Revenues

	FY2025 Adopted	FY2026 Adopted	FY2027 Adopted
Property Taxes (Ad-Valorem)	$203,436,760	$218,590,043	$226,894,684
Local Option Sales Tax (LOST)	$63,000,000	$63,000,000	$63,000,000
Half-Cent Sales Tax	$35,345,253	$35,100,000	$34,000,000
State Revenue Sharing	$12,154,747	$12,200,000	$12,500,000
Local Option Gas Tax (LOGT)	$7,875,000	$7,815,000	$7,915,000
Commercial Hauler Tipping Fees	$13,750,000	$13,550,000	$13,200,000
Electric Franchise Fees	$12,500,000	$12,500,000	$12,500,000
Tourist Development Tax	$20,500,000	$21,000,000	$21,000,000
Fire MSBU	$18,840,000	$33,127,572	$33,200,000
Library MSTU	$11,038,132	$11,889,974	$12,396,164
Local Provider Participation Fund (LPPF)	$80,280,981	$121,474,989	$121,474,989
TOTAL:	$478,720,873	$550,247,578	$558,080,837

7 Adopted Constitutional Officers' Total Budgets

Sheriff	$103,344,415
Property Appraiser	$8,138,573
Tax Collector	$8,513,881
Clerk of Courts	$4,510,882
Supervisor of Elections	$5,043,090

8 Adopted Total Budget

- Operating: **$583,567,328**
- Debt: **$15,305,924**
- Transfers/Reserves: **$224,838,499**
- Capital: **$70,714,328**

Total: $894,426,079

Definitions

Debt – Funds used to account separately for the principal and interest payments on bonds, commercial paper, and other debt.

Capital – Purchase of land, construction of buildings, major improvements, and construction of basic infrastructure.

Reserves – Funds that cannot be appropriated and spent or that are legally limited to use for a particular purpose.

Transfers – Funds transferred from one fund to another to assist in financing the services of the recipient fund.

Operating – Expenses that are ongoing costs of providing government services as well as the maintenance and operations of facilities and infrastructure.

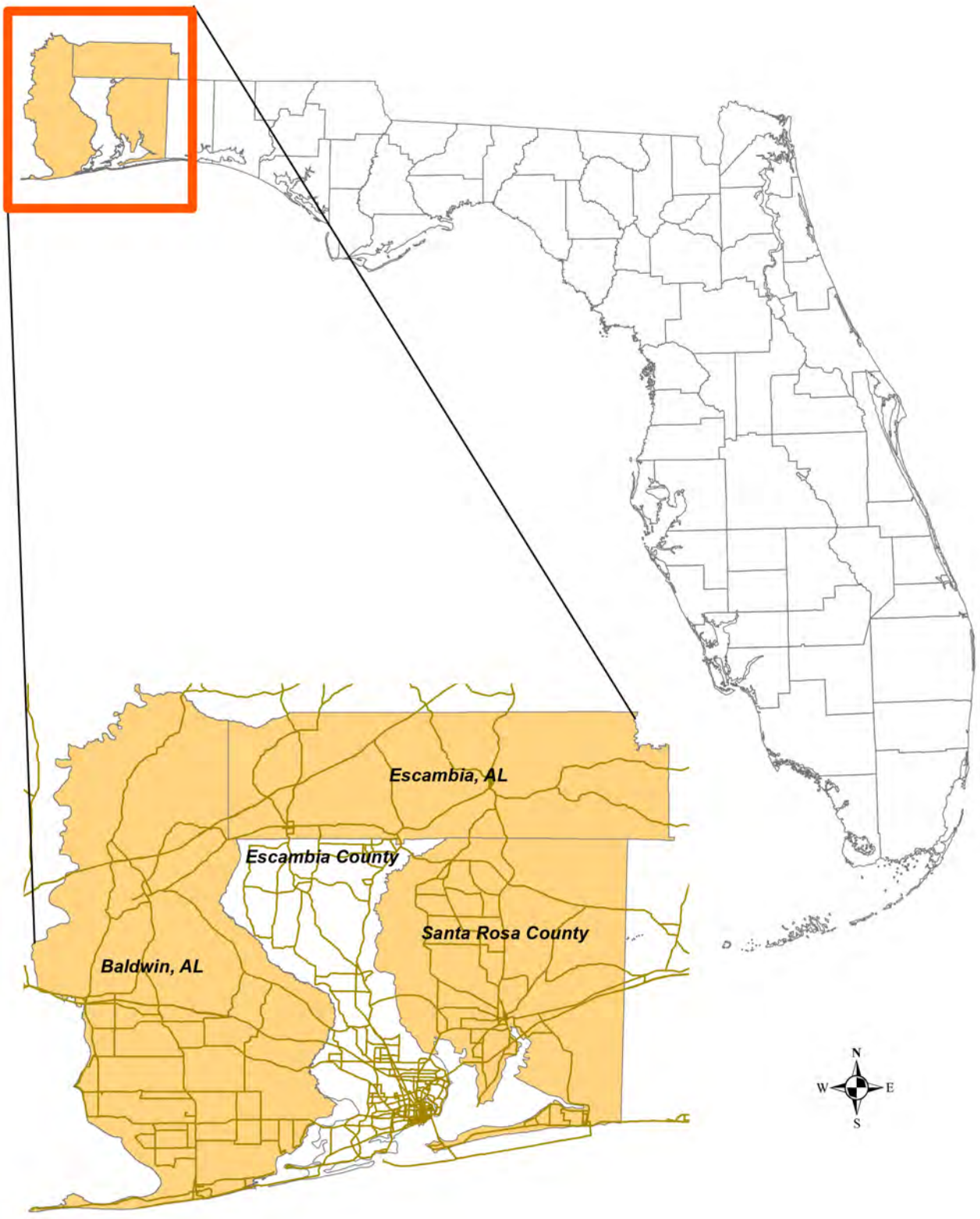
9 Adopted Budgetary Cost Summary

	FY2027 Adopted Budget	% of Total Budget	FTEs
Constitutional Officers & Other Boards/Agencies			
Clerk of the Circuit Court and Comptroller	4,510,882.00	0.50%	48.67
Court Administration/Judicial Services	4,402,401.00	0.49%	19
Medical Examiner	3,444,804.00	0.39%	0
Merit System Protection Board	52,800.00	0.01%	0
Property Appraiser	8,138,573.00	0.91%	71
Public Defender	322,478.00	0.04%	0
Health Department	337,649.00	0.04%	0
Sheriff	103,344,415.00	11.55%	740
State Attorney	1,107,434.00	0.12%	0
Supervisor of Elections	5,043,090.00	0.56%	19
Tax Collector	8,513,881.00	0.95%	108
Tourist Promotion	27,090,745.00	3.03%	0
SUB-TOTAL:	**166,309,152.00**	**18.59%**	**1,006**
Departments			
Animal Welfare	3,457,825.00	0.39%	37
Bay Center	12,005,000.00	1.34%	0
Board of County Commissioners	2,036,008.00	0.23%	11
Bob Sikes Toll Plaza	2,940,250.00	0.33%	0
Building Services	6,098,492.00	0.68%	49
Communications & Public Information	546,628.00	0.06%	4
Corrections	77,440,794.00	8.66%	637
County Administration	1,945,562.00	0.22%	14
County Attorney	2,473,376.00	0.28%	12
Development Services	3,137,245.00	0.35%	30
Economic Development	50,000.00	0.01%	0
Engineering	6,189,564.00	0.69%	50
Extension Services & 4-H	974,007.00	0.11%	15
Facilities Management	18,132,334.00	2.03%	75
Human Resources/Risk Management	50,133,463.00	5.61%	21
Information Technology	7,278,203.00	0.81%	24
Library Services	12,067,004.00	1.35%	85
Local Option Sales Tax	61,289,000.00	6.85%	0
Management & Budget Services	130,412,299.00	14.58%	6
Mass Transit	15,060,613.00	1.68%	137
Natural Resources Management	7,658,447.00	0.86%	62
Neighborhood & Human Services	51,071,732.00	5.71%	28
Non-Departmental	111,190,838.00	12.43%	0
Parks & Recreation	2,325,764.00	0.26%	31
Public Safety	83,985,294.00	9.39%	597
Public Works	27,784,292.00	3.11%	191
Purchasing	1,016,654.00	0.11%	9
Waste Services	29,416,239.00	3.29%	57
SUB-TOTAL:	**728,116,927.00**	**81.41%**	**2,182**
TOTAL COUNTY BUDGET	**894,426,079.00**		

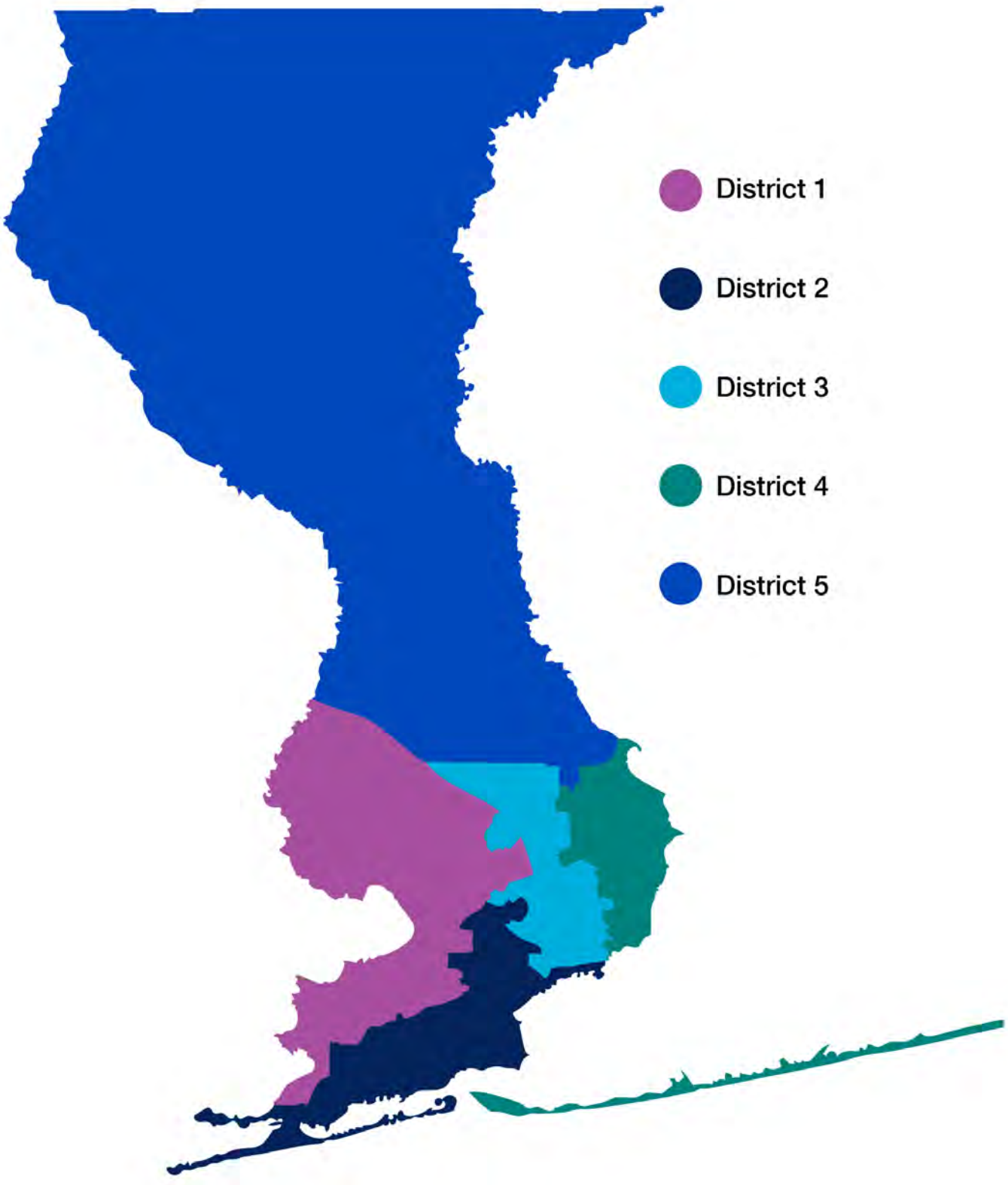
The Escambia County Office of Management and Budget Services is responsible for all aspects of the budgetary accounting system, including budget preparation, expenditure and revenue forecasting, monitoring, and reporting. The office supports the policy and program initiatives of the Escambia County Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the board.

Map of Escambia County

For additional information please see our interactive reports here



ESCAMBIA COUNTY
COMMISSION DISTRICTS



A Reader's Guide and Overview to the Annual Budget

This section is intended to assist those readers not familiar with the Escambia County budget documents or local government organizations gain an understanding of how the budget document is organized and what information is presented.

County Administrator's Budget Message:

This section provides an overview of the entire budget and highlights how the County is responding to the needs of our community and the Board of County Commissioners' policy direction.

General Budget Information:

This section provides general information about the County and its budget philosophy and process. It highlights the County's approved financial policies which form the foundation of the County's budget development and financial management processes.

Summary Schedules:

This section provides a quick reference to basic budget information in a capsulized format. Tables, charts, and graphs show an overall picture of the County's budget from several perspectives; budget assumptions; a description of how various factors affecting the budget are projected; and information relating to the County's major revenue source - the property tax.

Budget by Department:

This section provides a breakdown of the County's budget by department and contains a description of each department's function, goals, workload measures, and expenditure analysis.

County Debt and Capital Improvement Program:

This section highlights the County's Capital Improvement Program and outstanding and anticipated bond issues.

Appendix:

This section contains general reference material. It includes a glossary with definitions, general information on accounting policies, fund structure, assessed and actual value of taxable property, and a listing of acronyms.

Online Document Links:

Throughout this document you will find links to online interactive reports and our budget document where you can drill down for more details.

INFORMATION ABOUT ESCAMBIA COUNTY

Location and Area

According to the United States Census, Escambia County is home to 333,834 residents in Northwest Florida. Escambia County is the 21st most populated county in Florida and is one of the oldest counties in the state. The mission of Escambia County government is to provide efficient, responsive services that enhances our quality of life, meet common needs and promote a safe and healthy community. With over 2,000 employees, we pride ourselves on being the perfect climate for everything - building a business, raising a family and enjoying the many recreational amenities in the area. World-famous sugar-white sand beaches and clear, emerald Gulf waters draw millions of vacationers to our County each year, especially to Pensacola Beach, named the #1 Best Beach by Condé Nast in 2025 and the Perdido Key area.

Escambia County is bordered on the west and north by Alabama, on the east by Santa Rosa County and on the south by the Gulf of America. The county encompasses approximately 657 square miles, or 420,500 acres, with an additional 64,000 acres of water area. From the Gulf of America, north to Alabama is a distance of approximately 50 miles. According to the National Weather Service, the annual average temperature in the region is 68 degrees; average January temperature is 52.5 degrees; average July temperature is 83.4 degrees; average annual rainfall of 60.7 inches; and the average annual sunshine percentage is 66%. There are two municipalities within the county, the largest of which is the City of Pensacola, where the county seat is located.

Although Northwest Florida has not experienced the rapid growth that Southern and Central Florida evidenced after World War II, the area has grown significantly during the past two decades. The military, industry, shipping, tourism and recreation, agriculture, and retail sales trade are all part of the county's economic structure. Because of this diversified base, the economy of the area has historically been stable. Learn more about Escambia County.

Workforce

Approximately 90.9% of the population age 25 and older in Escambia County holds a high school diploma or better. The University of West Florida boasted a graduation rate of 53.7% and Pensacola State College had an estimated graduation rate of 36% for the Class of 2025. The county's labor force, as percent of population, was 55.6% in 2024 and boasts a low unemployment rate of 4.3%. The Pensacola area is characterized by a younger workforce due to a higher rate of youth employment, influenced primarily by our military population. The percentage of millennial workers is an estimated 24.6% of 176,389 total workers in the Greater Pensacola area.

The largest employers include Navy Federal Credit Union, Baptist Health Care and Sacred Heart Health Systems, University of West Florida, Innisfree Hotels, and GE Vernova. Escambia County has a myriad of industries such as aviation manufacturing; maintenance, repair, and overhaul (MRO), and cybersecurity, are represented in a variety of career academies. Escambia County is also home to the University of West Florida, Pensacola Christian College and Pensacola State College.

Greater Escambia County is also home to more than 35,000 military retirees—the second largest concentration in the nation—many of whom are looking to apply their skills in civilian jobs. These professionals are educated, disciplined, technically proficient self-starters; the type of employees that all leaders want in their companies. Learn more about the county workforce at the Florida West Economic Alliance.

Housing

Escambia County residents can choose from a variety of lifestyles offered by the area: rural setting, beaches, bayfront or one of many lovely subdivisions at a range of prices. Most of the developments are close to shopping, churches, schools and parks. Total dwelling units in the County as of July 2025 is 153,340, with 64.8% owner occupied and 35.2% offered as rental units. According to Realtor.com in June 2026, the median listing home price in Escambia County, FL was $342,428, with home prices varying depending on location,

square footage and style. The median listing home price per square foot was $198. The median home sale price was $309,900 in June 2026.

Utilities

Escambia County utility service providers offer a variety of services to the citizens of the County. The service providers include Florida Power and Light (FPL) providing energy services to both residential and industrial customers and Escambia River Electric Cooperative (EREC) providing services to citizens of Northern Escambia County. Emerald Coast Utilities Authority (ECUA) provides services to residential and industrial customers including water and wastewater services and Peoples Water Services Company provides water services to West Pensacola residents. Natural gas services are provided by Pensacola Energy. Escambia County has a host of internet service providers including Cox, AT&T, and Spectrum; as well as EREC and Mediacom providing internet in rural regions of Escambia County and wireless internet service providers like T-Mobile. The county is also served by six cable/satellite companies.

Education

Escambia County has approximately 70 schools providing educational services to an estimated 45,000 students. The Escambia County School District operates 32 elementary, 8 middle, and 7 high schools, as well as 16 alternative education and public charter school options, and George Stone Technical College. There are also a variety of exceptional student education centers and private schools. The ECSD Workforce Education Department oversees 60 career and technical education academies at the middle and high school level.

The University of West Florida offers many four-year degree programs and is one of the 12 public universities of the State of Florida University System providing higher education facilities to students. Pensacola State College offers several four-year college degree programs with three campuses in the City of Pensacola and one in Town of Century. While Troy University no longer operates an office out of the Pensacola area, they continue to offer degrees to residents of Florida. Escambia County also has one private four-year college, Pensacola Christian College (PCC). Learn more about educational opportunities in Escambia County.

Media Services

Escambia County is served by one daily newspaper, the Pensacola News Journal. Pensacola is also home to WEAR-TV, WSRE-TV, and BlabTV which is a local television station focusing on regional stories and community-driven content. Pensacola Magazine, VIP Pensacola Magazine, and Bella Magazine focus on community and lifestyle issues. The NW Florida's Business Climate and 850 Business Magazine are business magazines devoted to the region. There are also 2 weekly newspapers: The Summation Weekly and the Escambia Sun Press. The area is also served by Cat Country 98.7 (WYCT), NewsRadio 92.3/AM 1620 (WNRP), WUWF 88.1, and TK 101 (WTKX 101.5) radio stations, there are also 19 television stations serving the local market, including public broadcasting.

Social Media

Escambia County Board of County Commissioners provides updates on community happenings, weather alerts, and local government updates through several social media outlets. All Escambia County Board of County Commissioners meetings and live broadcasts are available on the MyEscambia YouTube Channel. Please feel free to connect with Escambia County via Facebook, X, LinkedIn, and Instagram.

Transportation

The county area is served by a full array of transportation systems. Commercial air service to all parts of the United States is provided through the Pensacola International Airport by Southwest, American, Delta, United Airlines, Frontier, Breeze, and Contour Airlines.

The county also has excellent bus, rail, and trucking transportation services. Local bus service is provided by the Escambia County Area Transit System (ECAT), including their newest service offering, Flex Transit which offers convenient and affordable on-demand shared ride service Monday through Saturday from 5 a.m. to 8 p.m. Intercity service is provided by Greyhound-Trailways. Rail service is provided by Burlington Northern and CSX Transportation for freight.

Medical Facilities

Medical services are provided by five (5) main hospitals located in Escambia County, all of which have surgical centers. Baptist Hospital, a part of Baptist Health Care, located at the intersection of Brent Lane and Interstate 110, features a 10 story, 336-bed facility. Also located on the Baptist campus is the Bear Family Foundation Health Center, a six-floor medical office building with 162 exam rooms. Baptist Health Care operates 24-hour a day air ambulance service, emergency room, and trauma center. HCA Florida West Hospital is a 515-bed facility that offers a comprehensive range of medical and surgical services. Mental health services are provided by Baptist Hospital and HCA Florida West Hospital as well as, Lakeview Center and Community Health Northwest Florida. Navy Hospital provides a variety of services to service members and their families including primary care, internal medicine, and women's health. Sacred Heart Hospital is a 566-bed acute care facility, specializing in heart and vascular care and pediatric care. Sacred Heart is the only hospital to offer a Children's Hospital and Neonatal Intensive Care Nursery for children from across Northwest Florida. Select Specialty Hospital is a 52-bed, critical illness recovery hospital. The Department of Veteran Affairs Joint Ambulatory Care Center offers a multitude of medical services to the areas Veteran population. Additionally, Community Health of Northwest Florida is a Federally recognized health center that provides free, reduced cost, or accepts insurance for medical services for the community. Nemours Children's Clinic offers a wide range of pediatric specialties.

Services Provided

Escambia County provides a wide range of services and resources including law enforcement, fire protection, emergency management, beach safety, conservation and resource management, employment opportunities and career development, parks and recreation facilities, planning and zoning, transportation, veteran services, and general administrative services. To promote quality of life and enhance our community amenities, the County operates eight full-service library facilities, the Pensacola Bay Center with host seating for 10,000 attendees for concerts, sporting and community events. In the area neighborhood revitalization, the County has programs dedicated to building and maintaining community centers, new and replacement sidewalks, playgrounds, after-school programming and safe neighborhood initiatives. Transportation services are also augmented by a county-wide bus and trolley system to expand accessibility and reduce reliance on personal vehicular travel. The Board of County Commissioners (BCC) has invested millions in growing the economy to promote job growth, maintain county tax rates at the lowest possible levels, and provide community services that meet the needs of residents and businesses. Learn more about Escambia County government at MyEscambia.com.

Form of Government

The 1868 Florida Constitution established the structure of county government. One hundred years later the 1968 Revision of the Florida Constitution made virtually no change to that structure. The Constitution provided for a Board of County Commissioners whose primary responsibility was to provide roads and levy the necessary taxes to fund county government.

Although most county governments in Florida today have the same structure described in the 1868 Constitution, the mission of county government has changed dramatically in the ensuing century. Where once the primary responsibility of county government was to provide roads and fund law enforcement, the scope has expanded to include items such as comprehensive planning, environmental protection, impact fees, water and sewer utilities, bond issues, solid waste management, computerization and management information systems.

The county has a non-charter government structure established by the State of Florida Constitution. Pursuant to Florida Statutes, the legislative powers are vested with the five-member Board of County Commissioners. Separate powers for operation of specific functions of county government are vested with the five Constitutional Officers - Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Board of County Commissioners of Escambia County is the principal legislative and governing body of the county, as provided by the Florida Constitution and Chapter 125, Florida Statutes. The County Administrator, the chief administrative official of the county, is appointed by and serves at the discretion of the Board. The County Administrator is directly responsible to the Board for administration and operation of all departments of

the county. The Office of the County Attorney, who is appointed by the Commission, provides legal services to the county government.

Annually, the Board elects one of their members as Chairman. The Chairman presides over all meetings, signs all legal documents, and appoints commissioners to various committees. The Chairman is the official representative of the Board. The Board meets at the Ernie Lee Magaha Government Building in the Board Chambers, generally on the first and third Thursday of each month. Minutes are recorded of all Commission meetings, committee meetings and public hearings and made a part of the record in the Clerk to the Board's Office. County Board meetings are also streamed on County's YouTube site and include an archive of past board meetings, interviews and special events.

The Economy

The military remains a large factor in the area's economy. Navy and Air Force expenditures, including construction, have historically accounted for nearly half of the total payroll in the Pensacola Naval Air Station. Navy installations include Pensacola NAS, Saufley Field and Corry Station. Whiting Field is located in Milton, Florida, about 30 miles northeast of Pensacola. As a whole, Escambia County has transitioned to other market segments including financial services, health care, technology, housing and education. Interested in learning more about starting, expanding or relocating your business, contact Florida West Economic Development Alliance. In 2025, the U.S. Bureau of Labor Statistics found that the top three industries in Escambia County were Healthcare and Social Assistance (16.9%); Retail Trade (12.5%); and Professional, Scientific, and Technical Services (9.49%).

Escambia County has several commercial/industrial parks, including Central Oaks, Heritage Oaks, and the newest is the Downtown Technology Park. The average annual wage for all industries in the county area is $60,384, with a per capita income level of $59,212 (2024) as compared to the statewide per capita income level of $73,006. Learn more about the local and statewide economy.

Whether you are a resident, a visitor to our scenic land and beautiful shores, or an entrepreneur looking for a new business opportunity, Escambia County welcomes you!

Largest Employers (Non-Governmental)

1. Navy Federal Credit Union

Industry: Financial Institution
Number of Employees*: 9,188

2. Baptist Health Care

Industry: Healthcare
Number of Employees*: 5,434

3. Sacred Heart Health Systems

Industry: Healthcare
Number of Employees*:4,820

4. University of West Florida

Industry: Education
Number of Employees*:2,447

5. Pensacola Christian College

Industry: Education
Number of Employees*: 1,584

6. Ascend Performance Materials

Industry: Manufacturing
Number of Employees*: 1,288

7. West Florida Healthcare

Industry: Healthcare
Number of Employees*: 1,200

8. LifeView Group

Industry: Health and Human Services
Number of Employees*: 1,199

9. Innisfree Hotels

Industry: Hospitality
Number of Employees*: 750

10. GE Vernova

Industry: Manufacturing
Number of Employees*: 700

Source: Florida West Economic Development Alliance, “Top 50 Employers,” accessed August 2026, https://www.floridawesteda.com/top-50-employers/

Top Taxpayers

1. Florida Power & Light/FPL Energy*

Industry: Electric Provider
Taxes Paid**: 28,927

2. Navy Federal Credit Union*

Industry: Financial Institution
Taxes Paid**: 4,594

3. International Paper*

Industry: Manufacturer
Taxes Paid**: 4,123

4. City of Pensacola*

Industry: Local Government Service
Taxes Paid**: 2,532

5. West Florida Regional/Medical/HCA*

Industry: Healthcare
Taxes Paid**: 2,371

6. Ascend Performance Materials*

Industry: Manufacturer
Taxes Paid**: 2,254

7. Westdale Parkside*

Industry: Hospitality
Taxes Paid*: 2,045

8. Palmilla Residences/Altura Residences*

Industry: Real Estate
Taxes Paid**: 1,474

9. Lurin Real Estate Holdings*

Industry: Real Estate
Taxes Paid**: 1,468

10. Spidev/Spigov/Spicliff/Spitown*

Industry: Real Estate
Taxes Paid**: 1,425

Source:
*Escambia County Tax Collector
**Taxes paid in thousands

Demographic and Personal Income Statistics						
Year	Population (1)	Median Age (2)	Per Capita Personal Income (3)	Personal Income (thousands of dollars) (4)	School Enrollment (5)	Unemployment Rate (6)
2013	306,879	37.4	35,599	10,925,574	40,082	7.6%
2014	308,200	37.2	36,760	11,330,938	43,010	6.7%
2015	309,630	37.2	38,444	11,905,344	42,082	5.6%
2016	311,975	37.1	39,532	12,335,258	39,284	4.9%
2017	313,882	37.0	41,346	12,980,425	39,859	4.2%
2018	315,857	37.2	42,363	13,383,957	39,078	3.7%
2019	317,890	37.2	44,287	14,148,212	38,698	3.3%
2020	322,547	37.3	47,662	15,376,444	39,643	7.0%
2021	323,787	37.5	51,872	16,779,043	38,181	4.7%
2022	325,075	38.1	53,262	17,268,979	38,955	3.2%
2023	328,990	38.1	56,080	18,396,283	37,203	3.1%
2024	332,372	38.1	59,212	19,615,320	36,768	3.6%
2025	333,834	*38.1*	*59,212*	*19,615,320*	35,695	4.3%

(1) U.S. Census Bureau, County Population Estimates, Vintage 2025. https://www2.census.gov/programs-surveys/popest/tables/2020-2025/counties/totals/co-est2025-pop-12.xlsx

(2) Florida Department of Health, FL Health CHARTS, Population Median Age (Census ACS). Latest available year: 2024. https://www.flhealthcharts.gov/ChartsDashboards/rdPage.aspx?cid=300&rdReport=NonVitalIndRateOnly.Dataviewer

(3) U.S. Bureau of Economic Analysis, Per Capita Personal Income in Escambia County, FL [PCPI12033], retrieved from FRED. Latest available year: 2024. https://fred.stlouisfed.org/series/PCPI12033

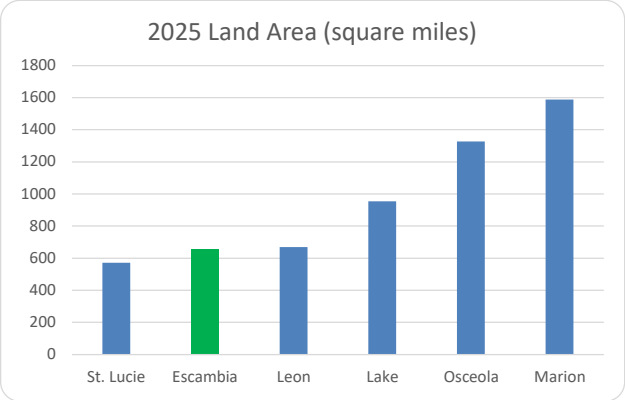
(4) U.S. Bureau of Economic Analysis, Personal Income in Escambia County, FL [PI12033], retrieved from FRED. Latest available year: 2024. https://fred.stlouisfed.org/series/PI12033

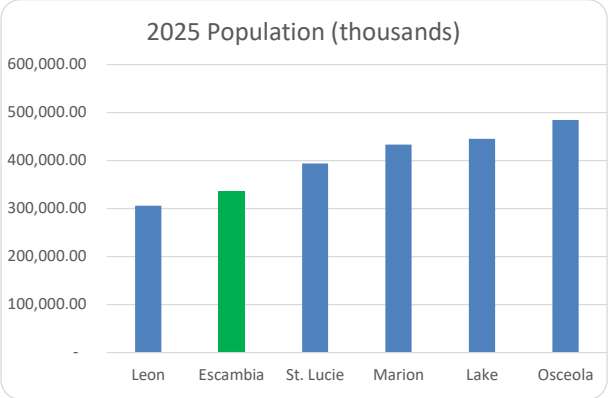
(5) Florida Department of Education, Enrollment/Membership in Florida Public Schools, Survey 2, 2025-26. https://www.fldoe.org/file/7584/2526MembInFLPublicSchools.xlsx

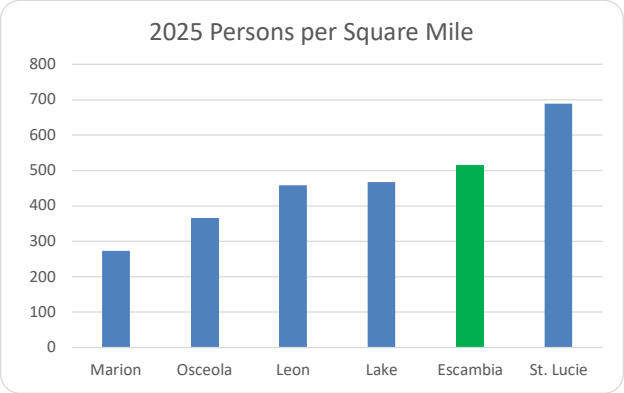
(6) U.S. Bureau of Labor Statistics, Unemployment Rate in Escambia County, FL [LAUCN120330000000003A], retrieved from FRED. https://fred.stlouisfed.org/series/LAUCN120330000000003A

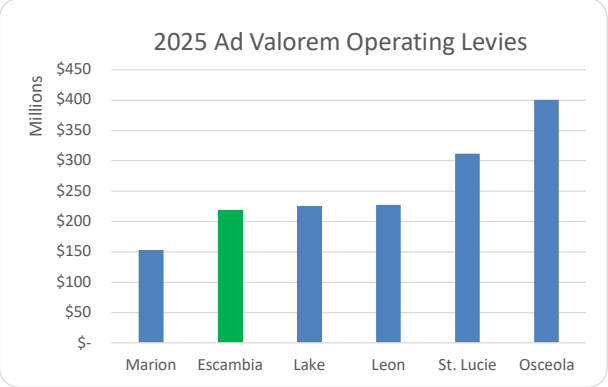
**Table Note: Values have been updated using the most recent statistics available from the cited government sources. The 2025 median age, per capita personal income, and personal income estimates were not yet available; the latest published 2024 values are shown in shaded italic cells.*

COUNTY COMPARISONS
POPULATION & LAND AREA VS. AD VALOREM REVENUE









Sources:
Florida Department of Revenue, Property Tax Data Portal: Florida Ad Valorem Valuation and Tax Data Book, Millage and Taxes Levied Report and Ad Valorem Taxes Levied Data (2025). https://floridarevenue.com/property/Pages/DataPortal_DataBook.aspx

University of Florida, Bureau of Economic and Business Research (BEBR), Florida Estimates of Population 2025.

U.S. Census Bureau, 2025 Gazetteer Files: County Land Area (Square Miles). https://www.census.gov/geographies/reference-files/time-series/geo/gazetteer-files.html

County Comparison
Counties by Real Property Tax Values 2025

Rank	County	2025 Population Estimates	2025 Real Property Taxable Value	2025 Operating Millage	2025 Per Capita Tax Value
1	Miami-Dade	2,814,927	491,249,028,101	4.5740	174,516
2	Palm Beach	1,556,161	328,597,398,985	4.5000	211,159
3	Broward	1,993,535	306,532,970,166	5.6658	153,764
4	Orange	1,536,045	220,721,742,230	4.4347	143,695
5	Hillsborough	1,575,637	167,314,363,725	5.4608	106,188
6	Collier	413,314	161,439,252,341	3.2203	390,597
7	Lee	839,223	142,884,722,225	3.7623	170,258
8	Pinellas	966,933	134,393,217,049	4.5423	138,989
9	Duval	1,079,044	108,298,103,284		100,365
10	Sarasota	487,640	106,761,144,854	3.2273	218,934
11	Manatee	466,845	69,918,074,695	6.0326	149,767
12	Brevard	667,900	67,336,999,827	2.8643	100,819
13	Polk	846,896	64,572,302,516	6.6348	76,246
14	Volusia	604,533	61,284,173,493	3.2007	101,374
15	Pasco	648,369	57,578,251,931	7.4042	88,805
16	St. Johns	348,336	57,129,715,250	5.3603	164,007
17	Osceola	484,915	55,425,671,235	6.9500	114,300
18	Seminole	495,106	54,450,673,442	5.3751	109,978
19	Monroe	84,707	49,199,416,688	2.6929	580,819
20	Walton	90,547	45,622,158,758	3.5190	503,851
21	Lake	445,881	42,645,723,985	5.0254	95,644
22	St. Lucie	394,074	39,391,205,557	7.0279	99,959
23	Martin	166,281	35,647,523,533	6.5614	214,381
24	Marion	433,765	35,243,028,347	4.0200	81,249
25	Charlotte	223,430	32,876,616,851	6.2394	147,145
26	Indian River	173,013	30,393,572,529	3.5475	175,672
27	Bay	199,950	29,824,089,597	5.4362	149,158
28	Okaloosa	226,193	29,485,851,249	3.8308	130,357
29	**Escambia**	**337,728**	**28,883,005,567**	**6.6000**	**85,522**
30	Leon	305,866	25,780,484,665	8.3144	84,287
31	Alachua	298,485	23,343,420,306	7.6000	78,206
32	Sumter	162,493	22,713,110,431	4.8900	139,779
33	Clay	238,605	18,537,172,319	5.5471	77,690
34	Santa Rosa	211,445	18,146,105,625	5.9550	85,820
35	Flagler	140,714	17,423,971,782	7.9945	123,825
36	Nassau	107,053	16,979,162,259	6.7457	158,605
37	Hernando	212,849	16,626,714,091	6.8036	78,115
38	Citrus	166,500	13,971,295,512	8.0322	83,912
39	Highlands	107,976	7,944,593,321	7.6000	73,577
40	Putnam	76,600	5,185,584,732	8.7418	67,697
41	Columbia	72,388	3,837,119,735	7.8150	53,008
42	Gulf	16,621	3,812,033,930	5.6000	229,350
43	Franklin	13,383	3,696,980,104	5.0459	276,244
44	Hendry	47,085	3,244,950,816	6.7700	68,917
45	Okeechobee	40,314	3,126,768,370	7.8000	77,560
46	Levy	46,270	2,883,946,109	8.7500	62,329
47	Wakulla	38,189	2,282,405,845	7.9000	59,766
48	DeSoto	35,947	2,118,148,090	6.8675	58,924
49	Suwannee	47,274	2,038,338,846	8.8000	43,118
50	Jackson	49,728	1,884,319,612	7.9450	37,893
51	Gadsden	44,790	1,873,457,857	9.0000	41,828
52	Hardee	26,042	1,746,335,241	7.9200	67,058
53	Baker	29,139	1,398,906,558	7.2916	48,008
54	Taylor	22,011	1,294,301,911	7.2426	58,803
55	Bradford	27,668	1,208,003,170	10.0000	43,661
56	Washington	26,876	1,164,990,795	8.5000	43,347
57	Gilchrist	19,716	1,015,730,062	8.5000	51,518
58	Glades	13,055	955,115,801	8.9967	73,161
59	Jefferson	15,761	911,614,835	7.5261	57,840
60	Madison	18,859	909,443,682	8.6776	48,223
61	Dixie	17,217	714,056,984	10.0000	41,474
62	Hamilton	14,155	617,864,523	8.5976	43,650
63	Holmes	20,042	591,659,193	9.4916	29,521
64	Calhoun	13,655	465,895,190	9.9000	34,119
65	Lafayette	8,601	320,064,415	10.0000	37,212
66	Union	16,821	305,665,204	10.0000	18,172
67	Liberty	8,140	217,863,858	9.2240	26,765

Source:
Florida Department of Revenue, Property Tax Data Portal: County Profiles, Real Property Tax Roll Data, and Millage Rates (2023–2025); University of Florida, Bureau of Economic and Business Research (BEBR), Florida Estimates of Population (2023–2025).

2025 County Comparison
Operating Tax Per Capita of Assessed Property Values (APV)

Rank	County	2025 Just Property Values	2025 Taxable Property Values	2025 Population	Percent Exempt Values (APV)	2025 Operating Millage	Operating Ad Valorem Taxes	2025 Operating Tax Per Capita
1	Walton	61,283,588,149	46,564,251,989	90,547	24.0%	3.5190	163,859,606	1,810
2	Monroe	73,438,327,209	50,073,571,693	84,707	31.8%	2.6929	134,843,136	1,592
3	Martin	61,702,930,940	39,313,193,175	166,281	36.3%	6.5614	257,949,593	1,551
4	Franklin	6,161,113,539	3,804,516,710	13,383	38.2%	5.0459	19,197,213	1,434
5	Gulf	7,047,613,051	3,969,156,275	16,621	43.7%	5.6000	22,227,276	1,337
6	Collier	228,544,987,087	164,525,846,892	413,314	28.0%	3.2203	529,822,575	1,282
7	Nassau	30,807,197,304	18,248,293,903	107,053	40.8%	6.7457	123,097,502	1,150
8	Flagler	28,249,454,621	18,125,274,138	140,714	35.8%	7.9945	144,902,502	1,030
9	Palm Beach	529,339,303,400	342,779,050,325	1,556,161	35.2%	4.5000	1,542,505,863	991
10	Manatee	105,284,785,690	74,869,377,430	466,845	28.9%	6.0326	451,684,699	968
11	Charlotte	51,919,798,128	34,507,060,089	223,430	33.5%	6.2394	215,359,496	964
12	St. Johns	90,311,800,081	59,154,835,284	348,336	34.5%	5.3603	317,081,970	910
13	Broward	495,335,166,443	318,405,890,883	1,993,535	35.7%	5.6658	1,804,017,327	905
14	Hardee	6,913,986,919	2,948,366,304	26,042	57.4%	7.9200	23,351,062	897
15	Okeechobee	11,106,616,938	4,610,804,132	40,314	58.5%	7.8000	35,964,277	892
16	Putnam	13,651,655,873	7,696,149,558	76,600	43.6%	8.7418	67,277,133	878
17	Bay	45,578,988,026	31,904,252,849	199,950	30.0%	5.4362	173,437,912	867
18	Miami-Dade	792,020,259,931	512,924,454,556	2,814,927	35.2%	4.5740	2,346,116,455	833
19	Osceola	83,797,846,687	57,589,330,996	484,915	31.3%	6.9500	400,283,069	825
20	Hamilton	2,803,114,444	1,309,309,280	14,155	53.3%	8.5976	11,256,917	795
21	St. Lucie	74,477,998,599	44,349,034,783	394,074	40.5%	7.0279	311,712,008	791
22	Glades	6,524,114,345	1,146,695,173	13,055	82.4%	8.9967	10,316,475	790
23	Citrus	29,029,320,922	16,088,966,732	166,500	44.6%	8.0322	129,229,839	776
24	Leon	45,791,095,557	27,371,367,190	305,866	40.2%	8.3144	227,576,501	744
25	Sumter	35,795,291,795	24,358,617,041	162,493	32.0%	4.8900	119,112,927	733
26	Sarasota	153,260,084,706	109,890,797,512	487,640	28.3%	3.2273	354,650,390	727
27	Pasco	96,796,330,638	60,547,671,909	648,369	37.4%	7.4042	448,307,111	691
28	Hendry	10,773,646,596	4,753,073,579	47,085	55.9%	6.7700	32,178,311	683
29	Orange	350,235,572,559	235,139,461,536	1,536,045	32.9%	4.4347	1,042,764,222	679
30	Lee	219,933,150,320	149,554,341,739	839,223	32.0%	3.7623	562,668,300	670
31	Pinellas	226,847,868,226	140,525,366,402	966,933	38.1%	4.5423	638,308,432	660
32	Indian River	50,576,965,743	31,758,608,187	173,013	37.2%	3.5475	112,663,670	651
33	**Escambia**	**53,375,565,766**	**33,025,001,066**	**337,728**	**38.1%**	**6.6000**	**217,965,053**	**645**
34	Gilchrist	3,375,486,023	1,494,141,836	19,716	55.7%	8.5000	12,700,210	644
35	Levy	8,354,273,744	3,403,519,788	46,270	59.3%	8.7500	29,780,834	644
36	Alachua	47,142,877,214	25,088,145,657	298,485	46.8%	7.6000	190,668,289	639
37	Seminole	87,298,592,601	57,311,373,820	495,106	34.4%	5.3751	308,053,524	622
38	Hillsborough	277,169,887,601	179,364,231,554	1,575,637	35.3%	5.4608	979,466,888	622
39	Highlands	17,599,036,094	8,746,533,474	107,976	50.3%	7.6000	66,473,766	616
40	Madison	2,638,791,662	1,333,164,802	18,859	49.5%	8.6776	11,568,670	613
41	Suwannee	5,453,728,405	3,147,350,596	47,274	42.3%	8.8000	27,695,869	586
42	Hernando	34,286,320,965	18,308,502,630	212,849	46.6%	6.8036	124,563,728	585
43	Bradford	2,997,525,908	1,576,875,159	27,668	47.4%	10.0000	15,768,752	570
44	Taylor	3,253,680,756	1,721,898,119	22,011	47.1%	7.2426	12,470,892	567
45	Polk	111,230,954,842	72,295,868,888	846,896	35.0%	6.6348	479,668,605	566
46	Jefferson	2,816,189,452	1,183,078,355	15,761	58.0%	7.5261	8,903,964	565
47	DeSoto	6,506,437,557	2,895,516,931	35,947	55.5%	6.8675	19,884,965	553
48	Wakulla	4,932,318,386	2,526,954,437	38,189	48.8%	7.9000	19,962,948	523
49	Okaloosa	44,830,127,565	30,762,915,431	226,193	31.4%	3.8308	117,846,575	521
50	Santa Rosa	32,665,002,112	19,186,105,807	211,445	41.3%	5.9550	110,100,902	521
51	Calhoun	1,626,837,719	711,566,792	13,655	56.3%	9.9000	7,044,514	516
52	Columbia	8,862,548,965	4,724,542,539	72,388	46.7%	7.8150	36,922,311	510
53	Lake	69,541,811,787	44,850,151,395	445,881	35.5%	5.0254	225,389,973	505
54	Gadsden	5,479,026,813	2,465,563,772	44,790	55.0%	9.0000	22,190,086	495
55	Dixie	1,955,674,322	835,248,582	17,217	57.3%	10.0000	8,352,486	485
56	Washington	2,969,522,202	1,488,437,945	26,876	49.9%	8.5000	12,651,737	471
57	Clay	35,003,532,623	20,127,960,437	238,605	42.5%	5.5471	111,651,099	468
58	Lafayette	1,111,765,941	391,820,640	8,601	64.8%	10.0000	3,918,206	456
59	Liberty	1,105,880,796	393,508,365	8,140	64.4%	9.2240	3,629,721	446
60	Baker	3,494,349,690	1,699,677,187	29,139	51.4%	7.2916	12,393,367	425
61	Jackson	4,808,528,257	2,407,630,301	49,728	49.9%	7.9450	19,128,647	385
62	Marion	66,762,616,131	38,028,974,587	433,765	43.0%	4.0200	152,876,451	352
63	Holmes	1,938,159,047	743,560,357	20,042	61.6%	9.4916	7,057,577	352
64	Volusia	108,522,981,639	65,840,194,579	604,533	39.3%	3.2007	210,734,711	349
65	Brevard	127,789,862,761	73,072,097,568	667,900	42.8%	2.8643	209,297,967	313
66	Union	1,174,653,737	396,624,127	16,821	66.2%	10.0000	3,966,241	236
67	Duval	184,614,915,375	117,757,676,781	1,079,044	36.2%		-	-

Sources: Florida Department of Revenue, Florida Property Tax Data Portal: Florida Ad Valorem Valuation and Tax Data Book, reported 2025 data as of December 31, 2025; University of Florida, Bureau of Economic and Business Research (BEBR), Florida Estimates of Population 2025.
Note: Percent Exempt Values (APV) = (Just Property Values - Taxable Property Values) / Just Property Values. Operating Tax Per Capita = Operating Ad Valorem Taxes / Population.

2025 Land Area and Persons Per Square Mile

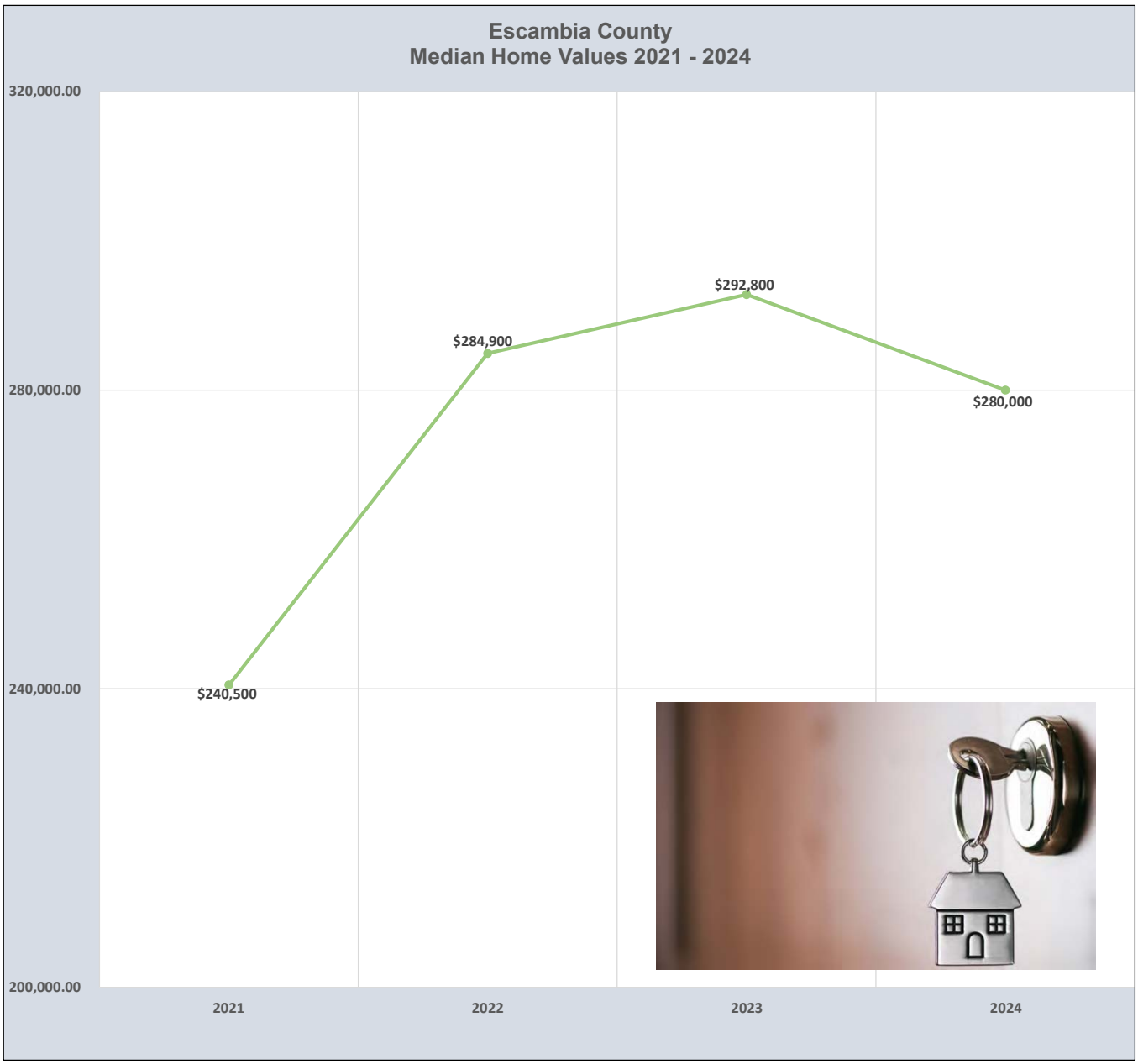
Rank	County	Land Area (square miles)	2025 Population	Persons per square mile
1	Liberty	835.563	8,140	9.74
2	Lafayette	543.345	8,601	15.83
3	Glades	806.822	13,055	16.18
4	Taylor	1,043.337	22,011	21.10
5	Calhoun	567.336	13,655	24.07
6	Franklin	545.002	13,383	24.56
7	Dixie	705.035	17,217	24.42
8	Jefferson	598.079	15,761	26.35
9	Madison	696.529	18,859	27.08
10	Hamilton	514.295	14,155	27.52
11	Gulf	553.467	16,621	30.03
12	Hendry	1,155.954	47,085	40.73
13	Hardee	637.569	26,042	40.85
14	Levy	1,118.259	46,270	41.38
15	Holmes	478.858	20,042	41.85
16	Washington	584.677	26,876	45.97
17	Baker	585.230	29,139	49.79
18	Okeechobee	769.302	40,314	52.40
19	Jackson	918.315	49,728	54.15
20	DeSoto	636.695	35,947	56.46
21	Gilchrist	349.695	19,716	56.38
22	Wakulla	606.420	38,189	62.97
23	Union	243.890	16,821	68.97
24	Suwannee	688.586	47,274	68.65
25	Walton	1,038.376	90,547	87.20
26	Monroe	983.043	84,707	86.17
27	Gadsden	516.375	44,790	86.74
28	Columbia	797.377	72,388	90.78
29	Bradford	293.966	27,668	94.12
30	Highlands	1,017.670	107,976	106.10
31	Putnam	728.396	76,600	105.16
32	Nassau	648.681	107,053	165.03
33	Collier	1,997.014	413,314	206.97
34	Santa Rosa	1,012.402	211,445	208.85
35	Okaloosa	929.833	226,193	243.26
36	Bay	758.620	199,950	263.57
37	Marion	1,588.443	433,765	273.08
38	Flagler	486.191	140,714	289.42
39	Sumter	557.136	162,493	291.66
40	Citrus	582.031	166,500	286.07
41	Martin	543.873	166,281	305.73
42	Charlotte	681.149	223,430	328.02
43	Alachua	875.668	298,485	340.87
44	Osceola	1,327.455	484,915	365.30
45	Indian River	502.555	173,013	344.27
46	Clay	604.598	238,605	394.65
47	Hernando	472.983	212,849	450.01
48	Leon	668.428	305,866	457.59
49	Lake	954.010	445,881	467.38
50	Polk	1,798.466	846,896	470.90
51	**Escambia**	**656.998**	**337,728**	**514.05**
52	Volusia	1,101.222	604,533	548.97
53	St. Johns	600.663	348,336	579.92
54	Manatee	742.768	466,845	628.52
55	Brevard	1,014.973	667,900	658.05
56	St. Lucie	571.874	394,074	689.09
57	Palm Beach	1,964.320	1,556,161	792.21
58	Pasco	746.608	648,369	868.42
59	Sarasota	556.050	487,640	876.97
60	Lee	781.182	839,223	1074.30
61	Duval	762.687	1,079,044	1414.79
62	Miami-Dade	1,899.988	2,814,927	1481.55
63	Hillsborough	1,022.539	1,575,637	1540.91
64	Seminole	309.391	495,106	1600.26
65	Broward	1,202.982	1,993,535	1657.16
66	Orange	903.053	1,536,045	1700.95
67	Pinellas	273.793	966,933	3531.62
	Totals	**53,658**	**23,379,261**	

Source: U.S. Census Bureau, 2020 Gazetteer Files: County Land Area (Square Miles); University of Florida, Bureau of Economic and Business Research (BEBR), Florida Estimates of Population (2025).

Median Single Family Home Price (Nominal $)

Rank	County	2021	2022	2023	2024
1	Monroe County	800,000.00	1,000,000.00	1,072,500.00	1,200,000.00
2	Walton County	710,000.00	699,000.00	689,900.00	750,000.00
3	Collier County	575,000.00	691,950.00	700,000.00	800,000.00
4	Palm Beach County	505,752.00	625,000.00	660,000.00	670,000.00
5	Miami-Dade County	475,000.00	550,000.00	600,000.00	640,000.00
6	St. Johns County	417,000.00	502,500.00	504,700.00	548,900.00
7	Broward County	435,000.00	515,000.00	545,000.00	570,000.00
8	Martin County	436,100.00	500,000.00	555,000.00	550,000.00
9	Manatee County	392,500.00	484,000.00	489,900.00	500,000.00
10	Franklin County	440,000.00	500,000.00	450,000.00	525,000.00
11	Sarasota County	381,900.00	481,000.00	505,000.00	490,000.00
12	Gulf County	390,000.00	475,000.00	480,550.00	480,000.00
13	Nassau County	364,950.00	429,500.00	432,500.00	485,000.00
14	Pinellas County	348,500.00	412,150.00	440,000.00	460,300.00
15	Lee County	338,298.00	404,000.00	404,537.00	419,000.00
16	Orange County	366,200.00	430,000.00	456,350.00	445,000.00
17	Seminole County	350,000.00	400,000.00	417,850.00	420,000.00
18	Osceola County	330,000.00	404,000.00	412,000.00	396,000.00
19	Hillsborough County	323,000.00	392,200.00	405,000.00	400,000.00
20	Indian River County	317,300.00	374,000.00	389,900.00	417,000.00
21	Sumter County	327,700.00	391,800.00	388,000.00	399,900.00
22	Charlotte County	308,200.00	384,000.00	375,000.00	370,000.00
23	St. Lucie County	305,450.00	383,400.00	400,200.00	393,000.00
24	Flagler County	303,900.00	365,000.00	367,200.00	375,000.00
25	Santa Rosa County	307,000.00	351,450.00	355,000.00	365,000.00
26	Lake County	300,000.00	375,000.00	360,000.00	370,000.00
27	Brevard County	295,000.00	347,000.00	358,900.00	355,000.00
28	Okaloosa County	305,000.00	345,000.00	345,000.00	349,900.00
29	Pasco County	298,600.00	366,450.00	369,000.00	344,950.00
30	Bay County	287,500.00	340,000.00	362,100.00	350,000.00
31	Clay County	290,000.00	346,100.00	350,000.00	339,900.00
32	Volusia County	282,150.00	340,000.00	356,000.00	345,000.00
33	Alachua County	270,000.00	317,000.00	337,000.00	329,000.00
34	Polk County	268,000.00	330,100.00	332,800.00	316,000.00
35	Hernando County	249,900.00	306,650.00	319,000.00	312,750.00
36	Wakulla County	250,000.00	307,000.00	289,900.00	275,000.00
37	Duval County	261,700.00	305,000.00	309,000.00	305,000.00
38	Leon County	249,300.00	274,600.00	305,000.00	305,000.00
39	Hendry County	215,000.00	249,950.00	293,550.00	305,000.00
40	Baker County	268,450.00	302,500.00	289,500.00	274,950.00
41	Gilchrist County	239,900.00	295,900.00	285,000.00	282,000.00
42	**Escambia County**	**240,500.00**	**284,900.00**	**292,800.00**	**280,000.00**
43	Jefferson County	268,950.00	280,000.00	292,500.00	250,000.00
44	Citrus County	222,500.00	270,000.00	276,650.00	287,400.00
45	Glades County	180,400.00	245,000.00	299,000.00	280,000.00
46	Marion County	224,900.00	277,000.00	291,000.00	278,000.00
47	Levy County	219,900.00	251,000.00	280,000.00	289,950.00
48	Okeechobee County	201,000.00	255,000.00	270,000.00	285,000.00
49	Union County	215,000.00	235,000.00	247,450.00	335,000.00
50	Bradford County	190,000.00	222,250.00	250,000.00	239,500.00
51	DeSoto County	225,000.00	256,000.00	270,000.00	272,500.00
52	Highlands County	189,900.00	235,000.00	248,000.00	255,000.00
53	Columbia County	230,000.00	255,000.00	265,000.00	269,950.00
54	Suwannee County	180,000.00	222,500.00	244,000.00	251,200.00
55	Hardee County	165,000.00	205,000.00	248,000.00	240,000.00
56	Putnam County	174,950.00	219,450.00	225,000.00	225,000.00
57	Gadsden County	194,300.00	215,000.00	235,000.00	230,000.00
58	Washington County	185,000.00	194,400.00	220,000.00	244,900.00
59	Taylor County	160,000.00	175,000.00	183,000.00	188,000.00
60	Liberty County	135,750.00	159,000.00	160,000.00	243,000.00
61	Calhoun County	149,900.00	189,000.00	191,500.00	205,000.00
62	Dixie County	170,000.00	195,000.00	169,000.00	202,500.00
63	Lafayette County	162,000.00	174,000.00	185,000.00	266,250.00
64	Jackson County	156,250.00	175,000.00	174,900.00	179,950.00
65	Holmes County	140,000.00	155,000.00	160,000.00	158,000.00
66	Hamilton County	149,900.00	175,000.00	158,500.00	210,000.00
67	Madison County	148,000.00	162,750.00	175,000.00	215,000.00

Source:
University of Florida, Shimberg Center for Housing Studies, Florida Housing Data Clearinghouse: Parcels and Sales Database. Accessed July 2025. http://flhousingdata.shimberg.ufl.edu/parcels-and-sales/results?nid=100000



Source: University of Florida, Shimberg Center for Housing Studies, Florida Housing Data Clearinghouse: Parcels and Sales Database. Accessed July 2025.
http://flhousingdata.shimberg.ufl.edu/parcels-and-sales/results?nid=100000

Unemployment Data By County Annual Averages

Rank	County	2022	2023	2024	2025
1	Taylor	4.50	4.50	6.20	7.30
2	Sumter	5.00	5.10	5.80	6.80
3	Citrus	4.10	4.30	4.90	5.80
4	Hamilton	4.40	4.60	4.80	5.80
5	Highlands	4.30	4.30	4.80	5.60
6	Lafayette	3.70	3.80	4.40	5.30
7	Union	3.70	3.70	4.40	5.30
8	Dixie	3.50	3.70	4.20	5.10
9	Charlotte	3.80	3.70	4.10	4.90
10	DeSoto	3.50	3.50	4.00	4.90
11	Glades	3.30	3.90	4.40	4.90
12	Marion	3.50	3.70	4.20	4.90
13	Putnam	4.10	3.80	4.20	4.90
14	Flagler	3.40	3.60	4.00	4.80
15	Gadsden	4.30	4.00	4.20	4.80
16	Madison	3.70	3.70	4.20	4.80
17	Polk	3.60	3.70	4.20	4.80
18	Suwannee	3.50	3.40	3.90	4.80
19	Washington	3.50	3.50	4.00	4.80
20	Columbia	3.50	3.50	4.00	4.70
21	Hardee	3.50	3.50	4.10	4.70
22	Indian River	3.60	3.60	4.00	4.70
23	Franklin	3.30	3.20	3.80	4.60
24	Hernando	3.30	3.40	4.00	4.60
25	Levy	3.50	3.40	4.00	4.60
26	Okeechobee	3.50	3.60	3.80	4.60
27	St. Lucie	3.50	3.50	3.90	4.60
28	Alachua	3.10	3.30	3.80	4.50
29	Bradford	3.40	3.30	3.80	4.50
30	Hendry	3.80	3.70	4.00	4.50
31	Jackson	3.30	3.40	3.90	4.50
32	Liberty	3.30	3.20	3.90	4.50
33	Volusia	3.40	3.40	3.80	4.50
34	Calhoun	3.30	3.30	3.70	4.40
35	**Escambia**	**3.20**	**3.10**	**3.60**	**4.30**
36	Lee	3.40	3.30	3.50	4.30
37	Pasco	3.00	3.20	3.70	4.30
38	Sarasota	3.10	3.10	3.50	4.30
39	Baker	2.90	2.90	3.30	4.20
40	Brevard	3.00	3.00	3.50	4.20
41	Holmes	2.90	2.90	3.50	4.20
42	Lake	3.00	3.10	3.50	4.20
43	Manatee	3.00	3.10	3.50	4.20
44	Martin	2.90	3.10	3.50	4.20
45	Clay	2.80	2.90	3.40	4.10
46	Collier	3.10	3.00	3.30	4.10
47	Duval	3.20	3.20	3.50	4.10
48	Gilchrist	2.90	2.90	3.40	4.10
49	Gulf	3.00	2.90	3.30	4.10
50	Leon	3.00	3.00	3.40	4.10
51	Osceola	3.20	3.10	3.50	4.10
52	Santa Rosa	2.80	2.90	3.40	4.10
53	Bay	2.90	2.90	3.30	4.00
54	Hillsborough	2.90	3.00	3.40	4.00
55	St. Johns	2.50	2.80	3.20	4.00
56	Nassau	2.70	2.90	3.20	3.90
57	Palm Beach	3.00	3.00	3.30	3.90
58	Okaloosa	2.60	2.70	3.10	3.80
59	Orange	3.00	2.90	3.30	3.80
60	Broward	2.90	2.80	3.20	3.70
61	Jefferson	2.90	2.70	3.10	3.70
62	Pinellas	2.70	2.70	3.20	3.70
63	Seminole	2.70	2.80	3.10	3.70
64	Walton	2.50	2.60	3.00	3.70
65	Wakulla	2.50	2.60	2.80	3.40
66	Monroe	2.10	2.00	2.20	2.80
67	Miami-Dade	2.70	2.00	2.40	2.70

Source:
U.S. Bureau of Labor Statistics, Local Area Unemployment Statistics, Labor Force Data by County, Annual Averages, 2022–2025.

County Inmate Population
Per Capita Rates
As of April 1, 2025

Rank	County	2021	2022	2023	2024	4/1/2025	Percent Change 23 to 24	Percent Change 24 to 25	2025 Population	2025 Inmates Per Capita
1	Union	4,234	3,866	4,354	4,218	4,800	(3.1%)	13.8%	16,821	0.2854
2	Liberty	1,144	1,410	1,468	1,549	1,638	5.5%	5.7%	8,140	0.2012
3	Lafayette	987	793	882	1,293	1,285	46.6%	(0.6%)	8,601	0.1494
4	Hamilton	1,381	1,392	1,586	2,151	2,072	35.6%	(3.7%)	14,155	0.1464
5	Jackson	4,974	5,804	5,871	6,173	6,378	5.1%	3.3%	49,728	0.1283
6	Gulf	1,179	1,669	1,717	1,754	1,587	2.2%	(9.5%)	16,621	0.0955
7	Dixie	1,518	1,430	1,458	1,628	1,569	11.7%	(3.6%)	17,217	0.0911
8	Calhoun	1,422	1,296	1,333	1,133	1,135	(15.0%)	0.2%	13,655	0.0831
9	Franklin	841	957	959	1,106	1,109	15.3%	0.3%	13,383	0.0829
10	Washington	1,424	1,646	1,564	2,334	2,175	49.2%	(6.8%)	26,876	0.0809
11	Jefferson	753	1,044	1,114	1,279	1,265	14.8%	(1.1%)	15,761	0.0803
12	Madison	1,100	1,148	1,289	1,314	1,510	1.9%	14.9%	18,859	0.0801
13	Bradford	3,295	2,161	2,099	2,087	2,103	(0.6%)	0.8%	27,668	0.0760
14	Taylor	1,245	1,397	1,478	1,470	1,662	(0.5%)	13.1%	22,011	0.0755
15	Glades	982	981	975	970	980	(0.5%)	1.0%	13,055	0.0751
16	Gadsden	2,638	2,740	3,118	3,091	3,064	(0.9%)	(0.9%)	44,790	0.0684
17	Holmes	1,006	1,246	1,308	1,427	1,358	9.1%	(4.8%)	20,042	0.0678
18	DeSoto	2,259	2,357	2,408	2,421	2,433	0.5%	0.5%	35,947	0.0677
19	Hardee	1,579	1,691	1,775	1,728	1,733	(2.6%)	0.3%	26,042	0.0665
20	Wakulla	2,503	2,442	2,430	2,382	2,359	(2.0%)	(1.0%)	38,189	0.0618
21	Suwannee	1,582	1,979	1,942	2,477	2,651	27.5%	7.0%	47,274	0.0561
22	Sumter	6,569	7,460	7,920	7,776	7,752	(1.8%)	(0.3%)	162,493	0.0477
23	Columbia	2,903	4,014	4,050	3,472	3,380	(14.3%)	(2.6%)	72,388	0.0467
24	Okeechobee	1,971	1,837	1,846	1,887	1,850	2.2%	(2.0%)	40,314	0.0459
25	Baker	2,333	873	1,016	1,231	1,223	21.2%	(0.6%)	29,139	0.0420
26	Gilchrist	715	800	818	812	781	(0.7%)	(3.8%)	19,716	0.0396
27	Santa Rosa	4,390	4,216	4,278	4,466	4,511	4.4%	1.0%	211,445	0.0213
28	Walton	1,264	1,250	1,377	1,355	1,351	(1.6%)	(0.3%)	90,547	0.0149
29	Marion	4,180	4,751	5,414	5,559	5,655	2.7%	1.7%	433,765	0.0130
30	Martin	2,066	2,040	2,062	2,113	2,124	2.5%	0.5%	166,281	0.0128
31	**Escambia**	**2,028**	**1,871**	**1,967**	**2,239**	**2,169**	**13.8%**	**(3.1%)**	**337,728**	**0.0064**
32	Putnam	354	468	477	481	490	0.8%	1.9%	76,600	0.0064
33	Okaloosa	1,243	1,416	1,378	1,203	1,415	(12.7%)	17.6%	226,193	0.0063
34	Charlotte	966	1,094	1,164	1,311	1,285	12.6%	(2.0%)	223,430	0.0058
35	Bay	1,120	1,139	1,128	1,115	1,136	(1.2%)	1.9%	199,950	0.0057
36	Leon	1,095	1,159	1,136	1,391	1,597	22.4%	14.8%	305,866	0.0052
37	Polk	2,926	3,284	3,423	3,321	3,231	(3.0%)	(2.7%)	846,896	0.0038
38	Miami-Dade	8,772	8,844	8,648	8,680	9,940	0.4%	14.5%	2,814,927	0.0035
39	Alachua	1,069	863	894	910	1,019	1.8%	12.0%	298,485	0.0034
40	Volusia	1,733	1,350	1,531	1,791	1,747	17.0%	(2.5%)	604,533	0.0029
41	Orange	3,003	3,694	4,153	3,689	3,613	(11.2%)	(2.1%)	1,536,045	0.0024
42	Hernando	387	447	474	441	433	(7.0%)	(1.8%)	212,849	0.0020
43	Palm Beach	2,787	2,587	2,603	2,702	2,795	3.8%	3.4%	1,556,161	0.0018
44	Lake	800	575	576	535	557	(7.1%)	4.1%	445,881	0.0012
45	Pasco	617	668	666	657	652	(1.4%)	(0.8%)	648,369	0.0010
46	Pinellas	787	808	829	863	828	4.1%	(4.1%)	966,933	0.0009
47	Citrus	84	115	119	115	126	(3.4%)	9.6%	166,500	0.0008
48	Osceola	289	282	302	242	318	(19.9%)	31.4%	484,915	0.0007
49	Nassau	20	68	72	71	67	(1.4%)	(5.6%)	107,053	0.0006
50	St. Johns	127	152	108	152	205	40.7%	34.9%	348,336	0.0006
51	Hillsborough	524	584	668	771	777	15.4%	0.8%	1,575,637	0.0005
52	Duval	406	443	431	448	495	3.9%	10.5%	1,079,044	0.0005
53	Broward	430	718	778	848	894	9.0%	5.4%	1,993,535	0.0004
54	St. Lucie	112	127	123	141	134	14.6%	(5.0%)	394,074	0.0003
55	Seminole	73	142	89	99	152	11.2%	53.5%	495,106	0.0003
56	Manatee	125	113	120	161	143	34.2%	(11.2%)	466,845	0.0003
57	Brevard	165	148	191	155	156	(18.8%)	0.6%	667,900	0.0002
58	Lee	144	114	125	166	194	32.8%	16.9%	839,223	0.0002
59	Highlands	23	24	24	22	20	(8.3%)	(9.1%)	107,976	0.0002
60	Collier	14	9	16	18	22	12.5%	22.2%	413,314	0.0001
61	Monroe	1	-	2	2	2	0.0%	0.0%	84,707	0.0000
62	Sarasota	6	5	5	6	4	20.0%	(33.3%)	487,640	0.0000
63	Clay	-	-	-	-	-	0.0%	0.0%	238,605	0.0000
64	Flagler	-	-	-	-	-	0.0%	0.0%	140,714	0.0000
65	Hendry	-	-	-	-	-	0.0%	0.0%	47,085	0.0000
66	Indian River	-	-	-	-	-	0.0%	0.0%	173,013	0.0000
67	Levy	-	-	-	-	-	0.0%	0.0%	46,270	0.0000

Source: Florida Legislature, Office of Economic and Demographic Research, Adjusted Population Estimates for Florida's Counties and Municipalities (2021–2025).

Latest report published June 5, 2026. https://edr.state.fl.us/content/local-government/data/county-municipal/2025adjpops.pdf

BUDGET PHILOSOPHY AND PROCESS

Philosophy:

Escambia County is committed to providing high levels of service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. By law, the County's Budget must be in balance, both on an overall basis and within each of the funds.

Process:

Fiscal Year

Escambia County's budget is based on a fiscal, rather than calendar year. The fiscal year begins on October 1 and ends on September 30. Fiscal year 2026/2027 runs from October 1, 2026, through September 30, 2027.

Statutory Requirements

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs (among other requirements) that a budget be prepared annually and that it be balanced, and that in no case shall total appropriations of any budget be exceeded (Florida Statutes 129.07).

Funds Included

The County's Budget is consolidated and presents planned disposition of all available resources in all funds. The County Commissioners' adopted budget serves as the County's financial plan for the ensuing fiscal year.

Basis of Budgeting/Accounting

The budget is prepared by fund, function, and department, and is adopted on a basis consistent with GAAP as required by F.S. 129. The budget is also reported in the county-wide financial statements in a manner consistent with GAAP in the audited financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The modified accrual basis of accounting and budgeting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects). Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred. Depreciation expense is completed using full accrual accounting and encumbrances are not recognized except for note disclosure in modified accrual and full accrual accounting.

Revenue is considered available when it is collectable during the current period, and the actual collection will occur either during the current period, or after the end of the period but in time to pay current year-end liabilities. Generally, property taxes, grants, and inter-fund transfers are accounted and budgeted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

In Proprietary Funds (Enterprise and Internal Service), the accrual basis of accounting and budgeting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

Adoption Process

The annual budget process is based on Florida statutory requirements in F.S. Chapter 129, entitled "County Annual Budget". The Chapter establishes a system for controlling finances of county boards of commissioners throughout the state and sets the framework for the budgetary process. In addition, Generally Accepted Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB) provide professional standards that guide public financial management and reporting.

During March, the Office of Management and Budget, in conjunction with input received from the Departments/Divisions, prepares revenue forecasts and updates revenue projections for the budget year. Departments, State and Outside Agencies, and Constitutional Officers then complete their budget proposals. After review by the Office of Management and Budget, these are presented to the Budget Review Committee. The Office of Management and Budget prepares the County Administrator's Proposed Budget for presentation to the Board of County Commissioners in June/July.

The Board holds budget Work Sessions during July to review the County Administrator's Proposed Budget and provides direction in developing the Proposed Budget which is made available to the public and forms the basis for the First Public Hearing in September. The First Public Hearing is an opportunity for the public to comment and make recommendations, and any changes directed by the Board are incorporated into the Tentative Final budget which forms the basis for the Second Public Hearing in September.

The Second Public Hearing is another opportunity for the public to participate and comment. During the Second Public Hearing, the board adopts a resolution stating the millage rates to be levied and adopts the final Budget. The Adopted Budget becomes effective October 1.

Amendments to the Adopted Budget

If during the fiscal year the Adopted Budget requires amending, this is accomplished with either an Administrative Budget Amendment or Supplemental Budget Amendment.

Supplemental Budget Amendment (SBA) – an amendment to the Adopted Budget requiring Board approval. Board approval is obtained by writing a recommendation to the board to adopt the SBA. The Board Chairman is authorized to sign the SBA. This type of amendment is necessary, regardless of dollar amount, when the change:

- Changes total appropriations of a fund;
- Authorizes the use of Reserves for Contingency in the General Fund or Transportation Trust Fund; or
- Increases total personnel services appropriated within a department.

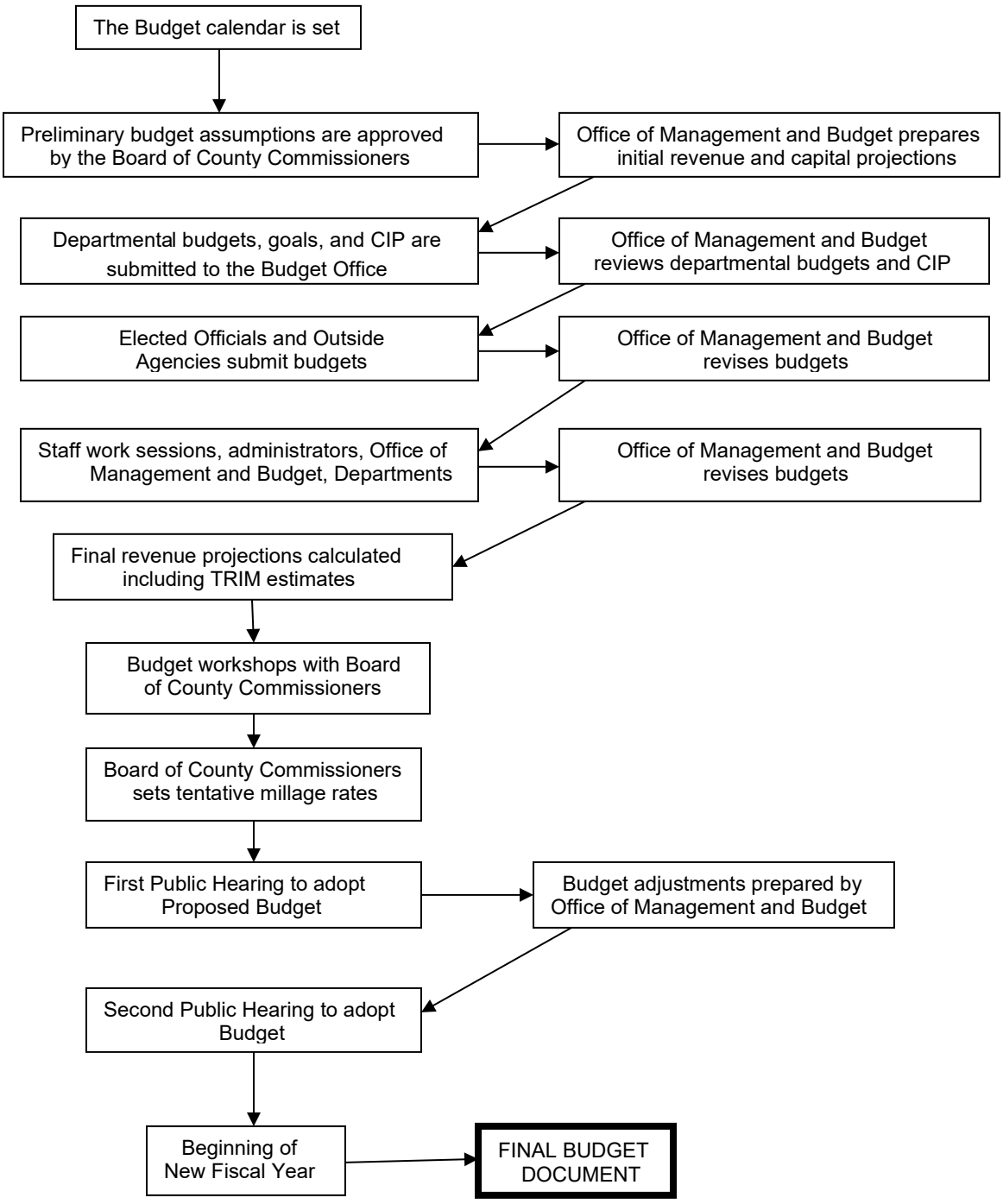
Administrative Budget Amendment (ABA) – an amendment to the Adopted Budget which moves expense budgets among object codes within a department, regardless of dollar amount. Generally, this amendment does not require Board approval and is signed/approved by the Department Director, Budget Officer and County Administrator. The exception to not requiring board approval is when the amendment increases total personnel services appropriated within a department.

Key Dates in the Adoption Process:

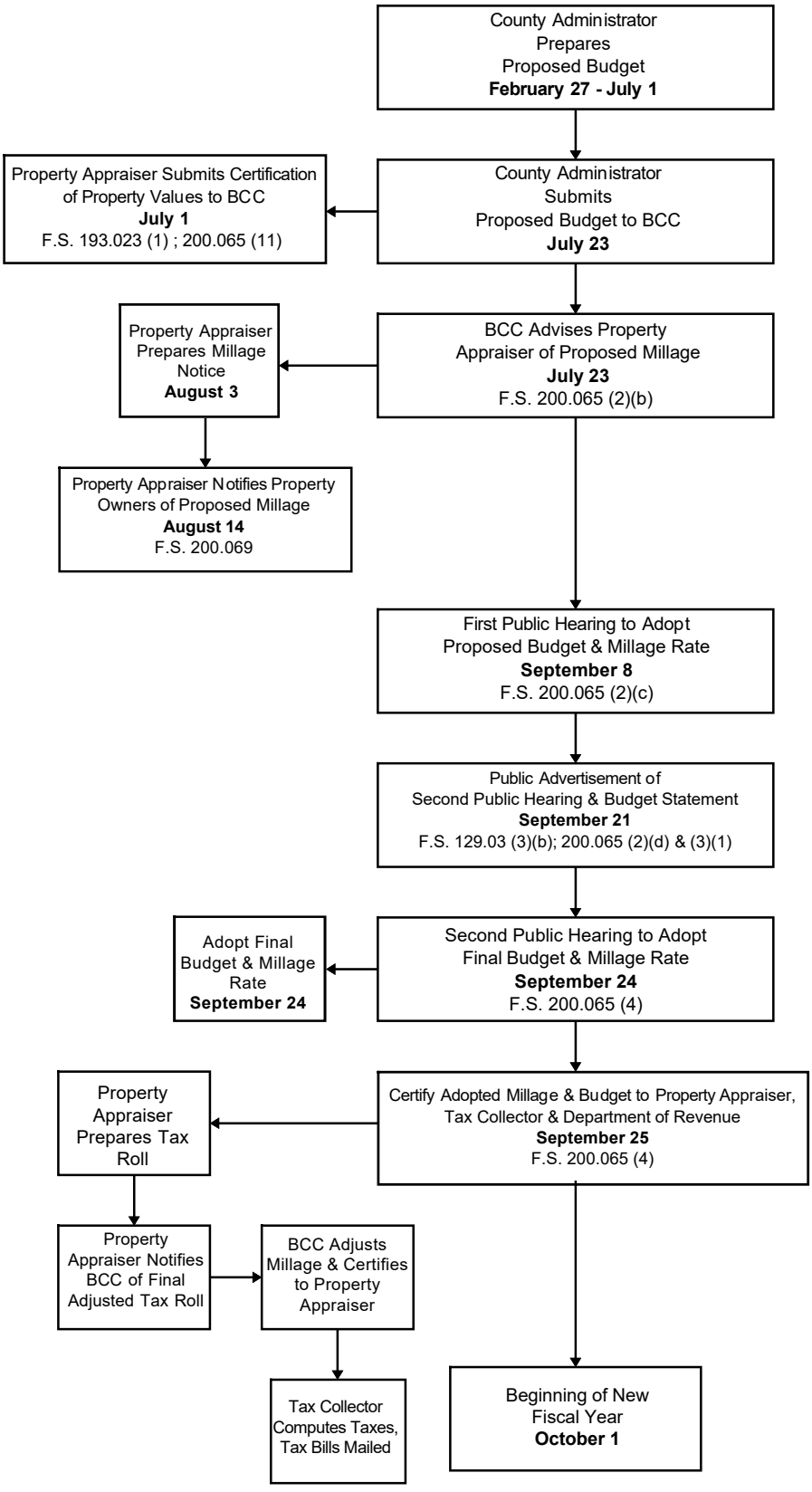
Budget Calendar

- County Administrator prepares the Proposed Budget, February 27 - July 1.
- Property Appraiser submits the Certification of Property Values to the Board of County Commissioners, July 1. (F.S. 193.023 (1); 200.065 (11))
- County Administrator submits the Proposed Budget to the Board of County Commissioners, July 23.
- Board of County Commissioners notifies the Property Appraiser of the Proposed Millage rates, July 23. (F.S.200.065 (2)(b))
- Property Appraiser prepares the annual millage notice to the public, August 3.
- Property Appraiser notifies/mails property owners the proposed millage rates, August 14. (F.S. 200.069)
- First Public Hearing to adopt the Proposed/Tentative Budget and associated millage rates, September 8 (F.S. 200.065(2)(c))
- Public advertisement of the Second Public Hearing Notice and Budget Summary, September 21. (F.S. 129.03 (3)(b), 200.065 (2)(d) & (3)(1))
- Second Public Hearing to adopt the Final Budget and millage rates, September 24. (F.S.200.065 (4))
- Adoption of the Final Budget and millage rates, September 24.
- Certify the Adopted millage and budget to the Property Appraiser, Tax Collector, and Department of Revenue, September 25. (F.S. 200.065 (4))
- Beginning of the new fiscal year, October 1.
- Property Appraiser prepares the tax roll for billing, notifies the Board of final adjusted tax roll (DR-422).
- Board adjusts and/or certifies rates back to the Property Appraiser, October.
- Tax Collector prepares and mails the annual property tax bills, October/November.

BUDGET PROCESS



BUDGET CALENDAR



FINANCIAL POLICIES
RELATING TO FY 2026/27 BUDGET

Escambia County's FY 2026/27 Budget has been developed using the financial policies adopted by the Board of County Commissioners and further described in this segment of the budget document and is intended to facilitate management actions on financial decisions, as well as to assist other readers of this document in understanding County finances.

The establishment of consolidated financial policies will also have the following beneficial results:

- provide a concise reference guide for consideration of County financial matters
- direct attention to overall financial condition rather than a narrow focus on single issues
- exhibit a commitment to sound financial management and fiscal integrity, establishing credibility and confidence for citizens, investors, and rating agencies
- demonstrate a compliance with applicable Florida Statutory requirements

The financial policies on the following pages are grouped into the following categories:

I. Budget Policies
II. Revenue Policies
III. Expenditure Policies
IV. Reserve Policies
V. Debt Policies
VI. Capital Improvement Policies

I. BUDGET POLICIES:

Balanced Budget

The County's Annual Budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves (Florida Statutes, 129.01(2)(c)).

Budget Adoption

The County's Annual Budget shall be adopted by the Board of County Commissioners at a fund level.

Estimates of Receipts

The estimated receipts shall include 95% of all receipts reasonably anticipated from all sources, including taxes to be levied, and 100% of balance to be brought forward at the beginning of the fiscal year (Florida Statutes, 129.01(2)(b) and 200.065(2)(a)).

Cost Allocation and Indirect Costs

The Board charges a local cost allocation and indirect charge of 5% to most of the County’s special revenue and enterprise funds. Exclusions include certain grant funds, state-aid county allocations, fund charges set by agreement, or a fund that operates annually at a net loss. The cost allocation and indirect charges are remitted back to the county’s General Fund from all affected funds.

The Tourist Development Fund is charged the cost of administration of the tourist development tax (TDT) of up to 3%. This is provided for in Section 125.0104 Florida Statutes. This charge is intended and established to cover the Clerk and Comptroller's annual cost of administration and collection of the TDT.

Budget Transfers

Section 129.06, Florida Statutes provides that the Board of County Commissioners may establish procedures by which the designated Budget Officer may authorize certain intradepartmental budget amendments with certain exceptions, provided that the total appropriation of the departments is not changed. Pursuant to this authority and pursuant to the Home Rule authority of the Board of County Commissioners, the following procedures have been adopted.

- All requests for the approval of intradepartmental budget amendments shall be signed by the County Administrator who is the designated Budget Officer.
- All requests shall identify the funds to be transferred, the Account Title, the affected Cost Center, the appropriate Object Code, and the justification for the transfer. Each request that must be approved by the Board of County Commissioners shall include a certification by the County Administrator that the requested transfer is consistent with the functions and duties of the department involved and that need for the appropriation to be increased exceeds or outweighs the importance of the appropriation to be decreased.
- All requests for intradepartmental budget transfers shall be consistent with the provisions of Chapter 129, Florida Statutes. To that end, no budget amendment shall transfer funds encumbered by prior obligations of the department.
- Upon receipt of a request for approval of an intradepartmental budget amendment, the Office of Management and Budget shall consult the department director to determine that there are sufficient unencumbered funds to fully fund the amount to be transferred.
- Upon determination that all of the requirements of the policy have been met, the County Administrator/Budget Officer may execute his approval of the proposed intradepartmental budget amendment transfer. The approved budget amendment is then filed with the Clerk of the Circuit Court and becomes a part of the County Budget.
- Notwithstanding the policy as detailed above, no budget amendment relating to the following matters shall be approved by the County Administrator/Budget Officer without prior approval of the Board of County Commissioners.
- Budget amendment requests increasing total personal services appropriated with each Department/Elected Official.
- Budget amendment requests affecting the General Fund and Transportation Trust Fund reserve for contingencies.

Budget amendment requests that involve capital items must specifically identify all such requested capital items being purchased and must indicate whether or not those items were appropriated within the annual budget process.

New Positions

Partial year funding requests for new permanent full-time positions subsequent to approval of the FY 2026/27 budget must be specifically authorized by the Board of County Commissioners as a special or emergency need.

II. REVENUE POLICIES:

1. General Revenue Policy

Estimated revenue and fee schedules are reviewed as part of the budget process. Estimated revenue is conservatively projected (at 95% of estimate) and is updated annually.
Proposed fee increases are based upon the following:

- Fee policies applicable to each fund or activity
- The related cost of the service provided
- The impact of inflation in the provision of services
- Equity of comparable fees

2. Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget documents.

3. Ad Valorem Taxes

The use of ad valorem tax revenues will be generally limited to the General Fund.

4. Gas Taxes

The use of gas tax revenues will be generally limited to the following funds:

- Mass Transit
- Transportation
- FTA Capital
- Road Assessment Program

5. Sales Taxes

The use of sales tax revenues will be generally limited to the following funds:

- General
- Local Option Sales Tax
- Debt Service

6. Tourist Development Tax

The use of tourist development tax revenues will be generally limited to the Tourist Development Fund, Debt Service Fund and Bay Center operations, renewal and replacement in compliance with Section 125.0104, Florida Statutes.

7. Grants

Only such grants as can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its budget to reflect additional grants received during the budget year.

8. Restricted Revenues - Bonds

Revenues which have been pledged to bondholders will be restricted and shall conform in every respect to bond covenants.

9. County-wide Revenues

Revenues collected on a County-wide basis will be generally allocated only to funds which provide County-wide services.

10. User Fees

User fees, where appropriate, should be established to offset the cost of providing specific services, and will be reviewed annually.

11. Fund Balance

The amount of cash (or working capital) within a fund remaining at the close of one fiscal year, after deducting encumbrances and established reserves, which then becomes available to help finance the budget in the ensuing year. The Fund Balance Policy was established on September 27, 2011, amended on July 22, 2021, and subsequently amended on March 24, 2022.

Fund Balance – As defined by the Governmental Accounting, Auditing and Financial Reporting of the Government Finance Officers Association, "The difference between assets and liabilities reported in a governmental fund." Categories of Fund Balance are described below:

A. **Non-spendable Fund Balance** – The portion of fund balance that cannot be spent because of form or because it must be maintained intact. The County's non-spendable fund balance currently consists of the inventory and prepaid items held by the General Fund.

B. **Restricted Fund Balance** – The portion of fund balance with limitations imposed by creditors, grantors, laws, regulations, or enabling legislation.

C. **Unrestricted Fund Balance** – The total of committed fund balance, assigned fund balance, and unassigned fund balance.

1. **Committed Fund Balance** – The portion of fund balance that can be used only for the specific purposes determined by a formal action (Resolution) of the Board of County Commissioners, the County's highest decision making authority. Commitments may be changed or lifted only by the Board of County Commissioners taking the same formal action (Resolution) that imposed the original constraint. These commitments must be in place prior to September 30.

2. **Assigned Fund Balance** – The portion of fund balance that includes spendable amounts established by management of the County that are intended to be used for specific purposes that are neither considered restricted nor committed.

3. **Unassigned Fund Balance** – The residual portion of fund balance for the General Fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of the fund balance which is not obligated or specifically designated and is available for any purpose.

III. EXPENDITURE POLICIES:

1. Community Service/Outside Agencies

As part of its annual budget process, the County identifies amounts to be granted to various community service/outside agencies which provide valuable services to the County residents.

2. Grant Supported County Programs

The County conducts a variety of programs which depend on outside grants to the County for partial funding.

3. Performance Measures

The County will develop "Performance Measures" for each of its departments in order to provide criteria to use in evaluating departmental operations and requests for increased funding levels.

4. Categorization of Services

The County will segregate its budget into two distinct categories, in order to set priorities for allocating available revenues. The categories can be generally defined as follows:

- Basic Services - These are services which are best performed at the County level and are most closely linked to protecting the health and safety of citizens. Legally mandated services or commitments are also included in this category.
- Program Enhancements - An improvement and/or enhancement to the programmatic service level.

IV. RESERVE POLICIES:

A formally adopted reserve policy is an important factor in maintaining the fiscal health of Escambia County. There are three primary types of reserves:

1. Operating Reserves
2. Capital Reserves
3. Debt Reserves

The degree of need for these reserves differs based upon the type of fund or operation involved. However, one policy statement for each type of reserve can be uniformly applied to most funds.

1. Operating Reserve

It is the goal of the County to maintain an adequate undesignated reserve of ten percent (10%) to provide a buffer against revenue shortfalls and cash flow.

2. Capital Reserves

Capital reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the annual budget is adopted.

3. Debt Reserves

Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential in maintaining good bond ratings and the marketability of bonds. The amount of debt reserves is established by bond indenture in association with each bond issuance.

These policy statements are intended to apply to various funds of the County. It is recognized that various federal, state, and local laws and regulations and specific financial policies, may supersede these policies.

GENERAL FUND:

The Board of County Commissioners establishes the following committed fund balance for the General Fund:

Reserve for Contingency – This reservation of fund balance is committed by the Board of County Commissioners due to the County's coastal location, hurricanes, and other natural disasters; as well as economic changes that severely impact the County's ability to continue operations and provide services. The level of reserve for contingencies will be determined through the budget appropriation process and in accordance with Florida Statutes.

In the beginning in Fiscal Year 2023, the level of reserve for contingencies were established at twelve and one-half percent (12.5%) of the County's General Fund annual appropriations (expenditure budget). An appropriate level of reserve ranges from twelve and one-half to twenty percent (12.5-20%) of the General Fund annual appropriations (expenditure budget). In no instance may the Reserve for Contingency exceed the amount allowed per Florida Statute 129.01 at 10% of total appropriations of the County.

Use of Reserve for Contingency - Once established, funds can only be removed with a supermajority vote of the Board and the following four (4) findings of facts:

1. That the expenditure cannot be delayed,
2. That there is no other source of funds,
3. The expenditure was unanticipated, and
4. For any event that is not a natural disaster, use of reserves may only be initiated when current fiscal year revenues decrease by five (5) percent or more of the total adopted beginning estimated revenues, including transfers.

In addition, a maximum of fifty percent of the shortfall or fifty percent of the prior fiscal year ending Reserve for Contingency balance may be drawn, whichever is less. At no time may the reserve be less than seven and one-half percent (7.5%) of the adopted annual General Fund appropriations or half of the prior fiscal year ending Reserve for Contingency balance, whichever is greater. The Reserve for Contingency may not be used for more than two
consecutive years.

Replenishment of Reserve for Contingency – Once the reserve reaches the 12.5% minimum required level and thereafter, if the reserves are drawn below the minimum required level of twelve and one-half percent (12.5%), then a budgetary plan shall be implemented to return the reserve to a minimum twelve and one-half (12.5%) level in no more than a 5-year period. The progress of replenishment should be reported in the annual budget.

V. DEBT POLICIES:

A formal debt policy is an important factor to insure the most efficient methods of financing are utilized by the County resulting in the lowest total cost of borrowing. It is the County's policy to use competitive bidding, whenever possible, for all debt issued by the County. The complexity of the debt issuance process varies depending on the type of financing requiring the County to employ qualified consultants (bond counsel, financial advisor, independent accountants, etc.) to assist the County in obtaining the most cost-effective financing.

County staff and consultants should follow the following guidelines in structuring each debt issuance.

1. Method of Financing

The County will use a "pay as you go" policy unless internal funding is not sufficient to meet capital needs or a significant portion of the benefit of a project will be realized by future citizens.

2. Financing Parameters (Guidelines)

1. Projects will not be financed for greater than the useful life of the improvement.

2. The County will utilize the competitive method of sale unless one or more of the following conditions exists:
- Unstable market conditions which require flexibility in pricing or precise timing which would not be expected through a competitive sale.
- Concerns regarding credit quality and availability of credit enhancements.
- Security for repayment is new, unproven, or may be perceived as unreliable by the market.

- Innovative, complex, or unusual structuring techniques are required.
- Changes or anticipated changes in laws or regulations would make the prompt sale of the bonds desirable.

3. Credit enhancement will be utilized when necessary to lower total borrowing costs.

4. The County will competitively bid investment of escrow funds for advance refunding if it is expected that bids will result in lower costs and the required securities are available in the market, except when obligations are purchased directly from the Federal Government.

5. The County will include debt issuance plans in its long-term capital plan.

VI. CAPITAL IMPROVEMENT POLICIES:

1. Five-Year Program

The County will develop a five-year Capital Improvements Program (CIP) as part of each year's annual budget process and will make all capital improvements in accordance with the adopted annual County budget. The County will identify the estimated costs and potential funding sources for each project before it is submitted to the Board of County Commissioners as a component of the five-year program.

2. Operating Costs

The costs of operating and maintaining all proposed projects will be identified and incorporated into five-year financial projections for operations.

3. Capital Financing

The County Administrator will determine, and recommend to the Board, the least costly financing method for all capital projects.

4. Renewal and Replacement

The County shall develop and implement a program for identifying, scheduling, and budgeting the renewal and replacement requirements of capital facilities.



Financial Summaries

COUNTY OF ESCAMBIA
BUDGET APPROPRIATIONS BY FUND

Fund	Fund #	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2026/27 - Adopted Appropriations	FY 2026/27 - Adopted Revenues
General Fund	001	253,782,421	272,751,479	290,278,462	348,478,662	363,392,356	363,392,356
Escambia County Restricted	101	614,448	614,527	715,144	606,679	621,995	621,995
Economic Development	102	7,050	0	8,200	50,000	50,000	50,000
Code Enforcement	103	3,002,129	3,498,043	3,262,114	2,827,200	2,964,000	2,964,000
Mass Transit	104	14,452,985	14,356,581	14,376,129	16,009,801	15,060,613	15,060,613
Mosquito and Arthropod	106	12,082	17,976	48,837	149,587	69,587	69,587
Local Provider Participant Fund	107	25,977,248	39,601,781	79,800,184	127,308,292	127,308,292	127,308,292
Tourist Promotion	108	16,242,255	21,295,150	20,331,667	25,300,921	24,593,736	24,593,736
Other Grants Projects	110	6,185,561	2,450,152	2,808,558	466,304	764,671	764,671
Jail Inmate Commissary	111	2,130,176	3,088,718	3,903,482	5,210,000	4,546,289	4,546,289
Disaster Recovery Fund	112	17,780,821	10,575,900	6,305,777	0	0	0
Library Fund	113	6,764,451	8,087,267	9,718,932	12,324,340	12,067,004	12,067,004
Misdemeanor Probation	114	1,439,245	1,624,964	1,699,376	1,815,070	1,832,396	1,832,396
Article V Fine & Forfeiture Fund	115	5,652,482	5,599,742	6,041,751	6,178,514	6,012,918	6,012,918
Development Review Fee	116	1,184,392	1,085,067	1,083,910	1,024,861	1,114,031	1,114,031
Perdido Key Beach Mouse In Lieu Fee	117	132,866	158,110	205,662	231,800	233,861	233,861
Gulf Coast Restoration Fund	118	10,990,638	10,129,891	17,890,426	120,720	122,075	122,075
COVID Escambia Fund	119	4,103,585	17,763,010	26,179,122	0	0	0
SHIP	120	2,030,490	3,379,629	2,648,786	11,395,887	11,869,472	11,869,472
Law Enforcement Trust	121	354,250	359,444	292,712	0	0	0
Opioid Abatement Fund	122	419,199	1,259,631	835,736	518,326	508,127	508,127
Escambia Affordable Housing	124	103,479	148,127	186,828	3,010,794	2,396,746	2,396,746
CDBG-DR Rebuild Florida Fund	128	0	311	315,630	0	0	0
CDBG Entitlement	129	1,687,313	1,602,824	560,399	8,196,162	9,124,845	9,124,845
Handicapped Parking	130	7,713	8,637	8,742	39,500	39,500	39,500
Family Mediation	131	350	756	675	50,000	50,000	50,000
Fire Protection	143	24,819,909	26,432,538	28,618,036	34,649,152	36,348,979	36,348,979
E-911 Operations	145	1,439,276	1,477,823	1,572,216	1,753,672	1,524,750	1,524,750
HUD CDBG Housing Rehab Loan	146	0	0	0	27,804	29,024	29,024
HUD HOME	147	443,898	872,111	453,334	13,687,368	14,469,078	14,469,078
Community Redevelopment	151	3,990,135	4,074,837	6,343,221	9,422,749	10,896,533	10,896,533
Southwest Sector CRA	152	0	0	0	0	0	0
Bob Sikes Toll	167	2,327,066	2,350,808	2,612,898	2,935,500	2,940,250	2,940,250
Transportation Trust	175	32,185,498	23,562,146	25,298,540	24,004,573	23,488,299	23,488,299
MSBU Program Fund	177	1,340,198	1,637,095	1,561,886	1,781,698	1,983,009	1,983,009
Drainage Basin	181	278,335	521,367	441,928	162,360	166,379	166,379
Debt Service Fund	203	11,825,174	11,808,723	12,179,294	11,792,274	14,275,924	14,275,924
Non-LOST Capital Projects Fund	310	969,466	81,930	0	0	0	0
Series 2017 Capital Project Fund	311	3,543,474	0	171,640	0	0	0
Series 2025 TDT Note	312	0	0	80,800	0	0	0
FTA Capital Projects Fund	320	856,591	498,068	2,990,226	0	0	0
Local Option Sales Tax III	352	19,771,137	10,992,953	4,141,947	1,277,500	1,225,250	1,225,250
Local Option Sales Tax IV	353	61,854,023	84,486,769	55,446,376	60,063,750	60,063,750	60,063,750
Solid Waste	401	22,921,406	17,317,542	20,337,421	29,429,454	29,416,239	29,416,239
Inspection	406	3,940,294	4,585,023	4,553,974	5,967,856	6,098,492	6,098,492
Emergency Medical Services	408	23,792,230	24,450,746	27,144,452	33,985,633	39,076,090	39,076,090
Bay Center	409	9,020,721	9,364,342	10,532,974	11,465,000	12,005,000	12,005,000
Internal Service Fund	501	43,311,395	46,138,847	49,404,988	54,242,799	55,676,519	55,676,519
Total All Funds		**$643,687,855**	**$690,111,382**	**$743,393,391**	**$867,962,562**	**$894,426,079**	**$894,426,079**

FUND STRUCTURE AND GOVERNMENT ACCOUNTING

In governmental accounting ("Fund Accounting"), the revenue received by the County is put into a variety of "funds" depending on the source of that revenue. There are two major categories of funds that the County uses: Governmental Funds and Proprietary Funds.

I. GOVERNMENTAL FUNDS - primarily activities supported by taxes, grants, or similar sources

General Fund - This fund is for the general operations of the Board of County Commissioners. The "County" portion of the ad valorem taxes and numerous miscellaneous types of revenues (fines, fees, licenses, etc.) are accounted for in this fund. The majority of the County's administrative costs are paid from this fund.

Special Revenue Funds - These funds are used to account for specific types of revenue that are legally restricted to specific expenditures. County road taxes and fire taxes are in this category and are examples of special revenues that have legally restricted expenditures. Escambia County has thirty (30) Special Revenue Funds.

Debt Service Funds - These funds are used to account for the accumulation of financial resources with which to pay the principal, interest and other costs related to the County's long-term debt. Long-term debt is in the form of revenue bonds because Escambia County has no voter approved General Obligation Debt. Enterprise Fund Debt is recorded within the respective Enterprise Fund and not in the Debt Service Funds. Escambia County has one Debt Service Fund.

Capital Projects Funds - These funds are used to account for the financial resources to be used for the acquisition or construction of major capital projects. Projects may include roads, drainage, parks, buildings, or major equipment purchases. Escambia County has Six Capital Project Funds: Non-Local Option Sales Tax Capital Projects Fund, Capital Projects, FTA Capital Projects Fund, Series 2017 Capital Project Fund, Series 2025 TDT Note Capital Projects Fund, and the Local Option Sales Tax Funds III and IV.

II. PROPRIETARY FUNDS - activities supported by fees and charges

Enterprise Funds - These funds account for operations that are financed and operated in the manner of a private business. The intent is that the costs of providing goods or services to the general public should be recovered and financed through user charges. Escambia County has four Enterprise Funds: Solid Waste, Inspection, Emergency Medical Services and the Bay Center.

Internal Service Funds - These funds account for the financing of goods or services provided by one governmental department to other departments or agencies on a cost reimbursement basis. Escambia County uses one Internal Service Fund: Internal Self Insurance Fund. This fund records all financial information for the County's self-insurance program and Fuel.

MAJOR FUNDS (not a fund "category") - constitute at least 10% of revenues or expenditures

The County's General Fund accounts for roughly 40% and the Local Provider Participation Fund accounts for roughly 15% of revenues and expenditures annually. All other funds are less than the 10% requirement to be considered a major fund.

DEPARTMENTS/FUNDS RELATIONSHIP

The table below is intended to be an aggregate view of the relationship between functional units (depts/programs), major and non-major funds, and which funds are the revenue sources for each department

DEPARTMENT/PROGRAM	FUND NAME	FUND
Board of County Commissioners, County Attorney, County Administrator, Assistant County Administrator, Animal Welfare Department, Public Works Department, Development Services Department, Public Safety Department, Natural Resources Management Department, Management and Budget Services, Parks Department, Neighborhood and Human Services Department, IT Department, Facilities Department, Extension Services Department.	General Fund	001
Corrections Department, Management and Budget Services, Natural Resources Management Department, Parks Department, Neighborhood and Human Services Department	Escambia County Restricted Fund	101
Board of County Commissioners, Management and Budget Services	Economic Development Fund	102
Natural Resources Management Department	Code Enforcement Fund	103
Mass Transit Department	Mass Transit Fund	104
Natural Resources Management Department	Mosquito and Arthropod State I Fund	106
Management and Budget Services	Local Provider Participation Fund	107
Board of County Commissioners, Management and Budget Services, Marine Resources	Tourist Promotion	108
All Departments	Other Grants and Projects	110
Corrections Department	Detention/Jail Commissary Fund	111
Management and Budget Services, County Administration	Disaster Recovery	112
Library Services	Library Fund	113
Corrections Department	Misdemeanor Probation	114
Management and Budget Services, Court Administration	Article V Fund	115
Development Services Department	Development Review Fees	116
Natural Resources Management Department	Perdido Key Beach Mouse Fund	117
Natural Resources Management Department	Gulf Coast Restoration Fund	118
Management and Budget Services	COVID Escambia Fund	119
Neighborhood and Human Services Department	SHIP Fund	120
Management and Budget Services, Sheriff	Law Enforcement Trust Fund	121
Board of County Commissioners, Public Safety	Opioid Abatement Fund	122
Neighborhood and Human Services Department	Escambia Affordable Housing	124
County Administration, Engineering, Facilities, Mass Transit, Neighborhood and Human Services Department	CDBG-DR Rebuild Florida Fund	128
Neighborhood and Human Services Department	CDBG HUD Entitlement Fund	129
Management and Budget Services, Sheriff	Handicapped Parking Fines	130
Court Administration	Family Mediation Fund	131
Public Safety Department, Fire Services	Fire Protection Fund	143
Public Safety Department	E911 Operations Fund	145
Neighborhood and Human Services Department	HUD CDBG Housing Rehab Loan	146
Neighborhood and Human Services Department	HUD Home Fund	147
Neighborhood and Human Services Department, Management and Budget Services	Community Redevelopment Fund	151
Management and Budget Services, Public Works Department, Engineering Department	Bob Sikes Toll Fund	167
Corrections Department, Public Works Department, Engineering Department	Transportation Trust Fund	175
Management and Budget Services	MSBU Assessment Program	177
Public Works Department, Engineering	Drainage Basin Fund	181
Management and Budget Services	Debt Service	203
Management and Budget Services, Public Works Department	Non-LOST Capital Projects Fund	310
Management and Budget Services, Corrections Department, Facilities Department	Jail Series 2017 Project Fund	311
Public Works Department	FTA Capital Project Fund	320
Management and Budget Services, Public Works Department, Parks Department	Local Option Sales Tax III Fund	352
Management and Budget Services, Public Works Department, Parks Department	Local Option Sales Tax IV Fund	353
Waste Services Department	Solid Waste Fund	401
Building Services Department	Building Inspection Fund	406
Public Safety Department, EMS	Emergency Services	408
Management and Budget Services/SMG Contract	Bay Center Fund	409
Management and Budget Services, Human Resources Department, Facilities Department, County Attorney	Internal Service Fund	501

Escambia County Funds By Type and Purpose

GENERAL FUND

(001) General Fund - To account for resources and expenditures traditionally associated with governments that are not required to be accounted for in other funds.

SPECIAL REVENUE FUNDS

(101) Escambia County Restricted Fund – to account for minor revenues restricted by law or Board direction for specific programs. These revenues include Choose Life License Plate, Perdido Key Public Improvements, Tree Restoration, Animal License Fees, Fishing Bridge revenues, Safe Neighborhoods, certain Wetland Fees, Tree Removal permits, and Employee Morale Concessions.

(102) Economic Development Fund – to account for revenues associated with land sales at the various County commerce parks and other economic development related revenues. These funds will be used to promote economic development initiatives throughout the County.

(103) Code Enforcement Fund – to fund the County's various code enforcement programs. The primary revenue sources for this fund include solid waste tipping fees, nuisance abatement fines, and a subsidy from the General Fund.

(104) Mass Transit Fund - to account for the operations and maintenance of the Escambia County Transit System. Financing is provided from user fees, operating transfers from the Restricted Revenue Fund, reimbursement from the City of Pensacola, and Federal Transit Administration operating grants.

(106) M and A State I Fund - to account for State contributions used for Mosquito Control programs.

(107) Local Provider Participation Fund - to support the local hospitals that participate in a Municipal Services Benefit Unit (MSBU) within our jurisdiction to access available Medicaid funding through an Intergovernmental Transfer (IGT) with the state of Florida.

(108) Tourist Promotion Fund - to account for revenues and expenditures restricted for promotion, development, and advertisement of Escambia County tourism. Financing is provided by a tourist development tax levied under Chapter 125.0104 Florida Statutes.

(110) Other Grant Projects Fund - to account for various State and Federal grants. Financing is provided by State and federal grants and required operating transfers from other funds.

(111) Detention/Jail Inmate Commissary – to account for revenues and expenses associated with vending sales and inmate phone calls, funds are used for inmate welfare programs at the County Jail.

(112) Disaster Recovery Fund - to account for the various revenues and expenditures associated with disaster response and recovery. These disasters currently include Hurricanes Ivan, Dennis, Katrina, and Sally.

(113) Library Fund - to account for revenue and expenditures associated with the County Library System. Funding is generated by the levy of a County-wide Library MSTU.

(114) Misdemeanor Probation Fund - to account for the cost of supervision of the misdemeanor program. Financing is provided by a fee charged to a person on parole pursuant to Section 945.30, Florida Statutes.

(115) Article V Fund - to account for the revenues and expenses associated with Revision 7 to Article V of the State Constitution for certain court related programs.

(116) Development Review Fee Fund – to fund the County's Development Review processes. These funds are used in support of the review of all development within the County, support the Development Review Committee, Planning Board, Board of Adjustments, Rezoning Hearing examiner, and the BCC.

(117) Perdido Key Mouse Fund – to account for funds associated with an in-lieu fee utilized for impacts to the Perdido key beach mouse and habitat through development and encroachment.

(118) RESTORE Fund– to account for revenues and expenditures for programs, projects and activities that restore and protect the environment and economy of the Gulf Coast Region. The Gulf Coast Restoration Fund (RESTORE) was Created in accordance with the Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act; Subtitle F of Public Law 112-141);

(119) COVID Escambia Fund - to account for the revenues and expenditures of the COVID Cares Act.

(120) S.H.I.P. Fund - to account for the revenues and expenditures of the S.H.I.P. program, authorized pursuant to Section 420.907-420.9079, Florida Statutes. State revenue sharing proceeds received by the County for the S.H.I.P. program are used to create partnerships that produce and preserve affordable homeownership and multifamily housing. The source of funds is a documentary stamp surcharge.

(121) Law Enforcement Trust Fund - to account for revenues and expenditures thereof. Revenue is generated from forfeiture proceedings. These monies are deposited into a special Law Enforcement Trust Fund pursuant to Section 932.704, Florida Statutes.

(122) Opioid Abatement Fund - to account for revenues and expenditures thereof. The Opioid Abatement Funds, provided by the State of Florida, will be used to pilot a program that includes on-demand mobile treatment teams offering medication-assisted treatment.

(124) Escambia County Affordable Housing Fund - to account for the revenues and expenditures thereof. This fund provides funding to assist with delivery of affordable housing assistance and support for low-income families in Escambia County and the City of Pensacola, primarily in conjunction with the Escambia Consortium Home Program. This program provides a revolving housing trust fund reserve in order to advance recurring home-related project costs as required for individual home unit approval. Expenses from the fund are reimbursed with HUD-Home funds upon completion of each housing unit.

(128) CDBG-DR Rebuild Florida Fund - to account for Federal Community Development Block Grant - Disaster Recovery (CDBG-DR) grant funds awarded by the U.S. Department of Housing and Urban Development (HUD) to support long-term disaster recovery efforts. Rebuild Florida is the State's program that manages and allocates these CDBG-DR funds. The funds are intended to address unmet recovery needs, including infrastructure repair, affordable housing development, economic revitalization, hazard mitigation, and public facilities repairs.

(129) HUD Block Grant Entitlement Fund - to account for Federal HUD Block Grant revenues and the expenditures thereof. The HUD-funded Community Development Block Grant program provides financial support primarily for low and moderate-income families/areas of the County.

(130) Handicapped Parking Fines Fund - to account for monies collected under Chapter 316.008(4)(a)(b), Florida Statutes, also known as the State Uniform Traffic Control, which authorizes counties to regulate the

parking of vehicles and to enforce regulations relating to disabled persons parking.

(131) Family Mediation Fund - to account for monies provided through a private grant and authorized under Chapters 44.102 and 44.108, Florida Statutes. These funds are used to assure each minor child frequent and continuing contact with both parents after separation or dissolved marriages and to encourage parents to share the rights and responsibilities of child rearing.

(143) Fire Protection Fund - to account for monies assessed by the Board of County Commissioners to property owners in unincorporated areas of Escambia County to provide for fire protection.

(145) Emergency 911 Operations Fund - to account for monies restricted for the operation of the E911 operations.

(146) HUD/CDBG Housing Rehab Loan Fund - to track repayments under the CDBG Housing Rehabilitation program. These funds are used to complete additional rehabilitation work on eligible housing units.

(147) Home Fund - to account for HUD Housing Assistance revenues and the expenditures thereof. This grant provides for the rehabilitation of severely substandard homes.

(151) Community Redevelopment Agency Fund – to account for all of the County's Community Redevelopment Agencies. The primary revenue source for this fund is tax increment financing (TIF) for each district.

(167) Bob Sikes Toll Facilities Fund - to account for monies received from tolls, rates, fees, permits, and passes for the operation, maintenance, and debt service of the Bob Sikes Toll Bridge.

(175) Transportation Trust Fund - to account for monies collected from the unincorporated area of the County and expended on transportation projects that benefit those citizens of the unincorporated areas of the County.

(177) MSBU Assessment Program Fund - to account for monies collected pursuant to County Ordinance No. 80-10. The ordinance levies special assessments on property owners affected by the approved assessment for road improvements.

(181) Drainage Basin Fund - to account for monies generated by each of the County's eighteen (18) drainage basin districts to provide drainage within that district.

DEBT SERVICE FUND

(203) Debt Service Fund – Created to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service funds are also used to report resources of legally mandated and financial resources that are being accumulated for principal and interest maturing in the future. These funds may also include a reserve as specified by certain bond covenants.

CAPITAL PROJECT FUNDS

(310) Non-Local Option Sales Tax Capital Projects Fund - to account for capital expenditures associated with capital projects not accounted for in any other Capital Projects Fund.

(311) Series 2017 Capital Project Fund – to account for all capital expenditures associated with the construction of the new County jail facility. This fund also accounts for the revenues associated with the Series 2017 Bond issue as well as FEMA and State Project Funds.

(320) Federal Transit Administration Fund - to account for federal grants provided to Escambia County. These are capital transit grants used to support Mass Transit operations provided by a Federal Transit Administration Grant (80%), State matching funds (10%), and Escambia County matching funds (10%).

(352) Local Option Sales Tax Fund III - to account for monies collected pursuant to Florida Statutes 212.055, which authorizes counties to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, as provided in chapter 212.054, Florida Statutes. This fund accounts for the revenues received from the levy for the time period June 1, 2007 through December 31, 2017.

(353) Local Option Sales Tax Fund IV - to account for monies collected pursuant to Florida Statutes 212.055, which authorizes counties to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, as provided in chapter 212.054, Florida Statutes. This fund accounts for the revenues received from the levy for the time period January 1, 2018 through December 31, 2028.

ENTERPRISE FUNDS

(401) Solid Waste Fund - to account for the provision of solid waste services to the residents of Escambia County, Florida. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, and billing and collection.

(406) Inspection Fund - to account for the provision of building inspection services to the residents of Escambia County. All activities necessary to provide such services are accounted for in this fund.

(408) Emergency Medical Services Fund - to account for the cost of ambulance and advanced life support units of Escambia County. All activities necessary to provide such services are accounted for in this fund.

(409) Bay Center Fund - to account for the construction and operation of the Civic Center of Escambia County. All activities necessary to provide such services are accounted for in this fund.

INTERNAL SERVICE AND TRUST FUNDS

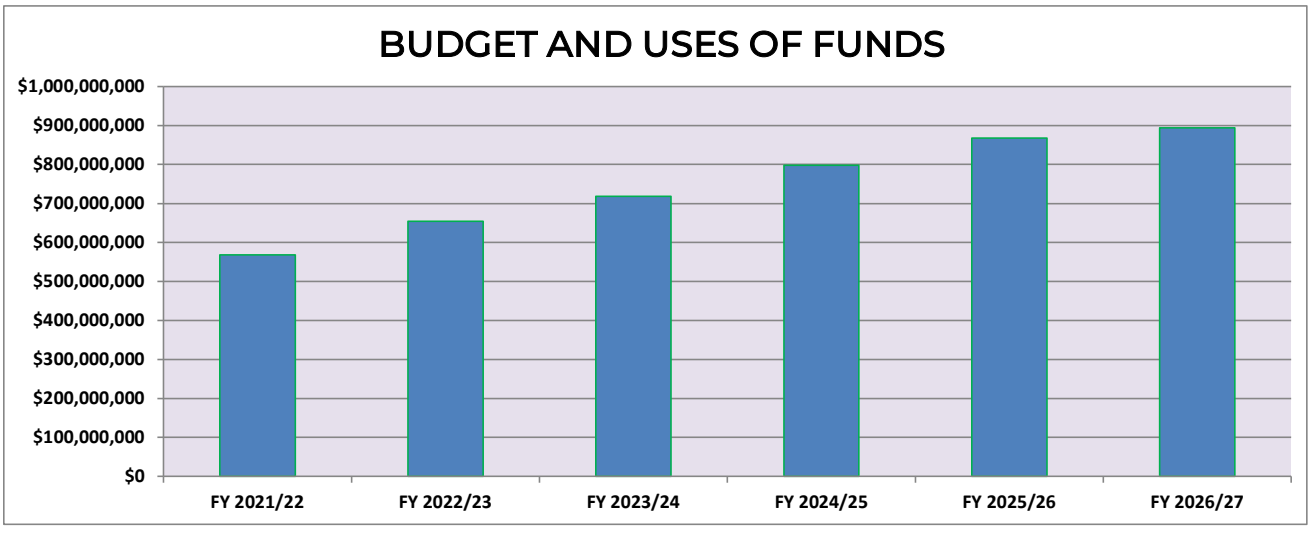
(501) Internal Service Fund - to account for all of the financial information for the County's self-insurance program relating to workers' compensation, property and casualty, and health and life as well as the County's consolidated fuel distribution program.

COUNTY OF ESCAMBIA
FY 2026/27 BUDGET SUMMARY

	Adopted FY 2021/22	Adopted FY 2022/23	Adopted FY 2023/24	Adopted FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27
PROPERTY TAX RATES (In Mills)						
Countywide Operating	6.617	6.617	6.617	6.617	6.600	6.571
Law Enforcement MSTU	0.685	0.685	0.685	0.685	0.685	0.685
Library MSTU	0.359	0.359	0.359	0.359	0.359	0.359
Community Service MSTU	0	0	0	0	0	0
General MSTU	0	0	0	0	0	0
Total	7.661	7.661	7.661	7.661	7.644	7.615
VALUE OF ONE MILL (In Dollars)						
Countywide	$20,923,188	$24,376,793	$28,024,360	$30,746,884	$33,119,703	$34,529,704
Unincorporated	$14,771,721	$17,524,505	$20,362,162	$22,387,548	$24,178,364	$25,185,062
BUDGET SUMMARY						
Personal Services	144,366,111	164,357,452	181,889,837	187,834,873	197,655,137	205,592,103
Operating	160,203,051	167,659,246	179,842,251	179,001,323	191,191,206	190,029,177
Capital	74,657,325	46,533,844	61,927,937	71,648,550	70,960,938	70,714,328
Debt Service	11,995,028	11,973,519	11,859,253	12,834,493	12,872,274	15,305,924
Grants and Aids	39,470,962	87,245,108	86,516,775	133,191,019	181,713,555	187,946,048
Non-Operating	137,569,688	176,689,186	196,645,192	214,162,221	213,569,452	224,838,499
Totals	$568,262,165	$654,458,355	$718,681,245	$798,672,479	$867,962,562	$894,426,079
BUDGET BY FUNCTION						
General Government	144,106,409	203,625,204	247,043,815	297,042,468	341,573,759	354,712,746
Public Safety	118,966,449	136,744,431	151,730,767	156,184,655	169,289,099	177,883,817
Physical Environment	51,216,530	28,305,115	32,940,676	37,058,396	32,522,184	31,648,766
Transportation	45,645,189	56,440,868	52,632,084	56,558,204	57,443,534	58,886,459
Economic Environment	37,025,306	62,131,099	54,300,357	55,248,838	59,668,936	58,878,812
Human Services	17,006,791	5,634,995	7,246,799	6,271,765	11,013,299	5,960,053
Culture/Recreation	21,938,106	22,612,231	23,801,647	28,956,761	29,193,163	29,569,553
Criminal Court Costs	5,384,597	6,604,121	8,797,086	8,503,485	9,386,205	9,501,066
Non-Departmental	126,972,788	132,360,291	140,188,014	152,847,907	157,872,383	167,384,807
Totals	**$568,262,165**	**$654,458,355**	**$718,681,245**	**$798,672,479**	**$867,962,562**	**$894,426,079**

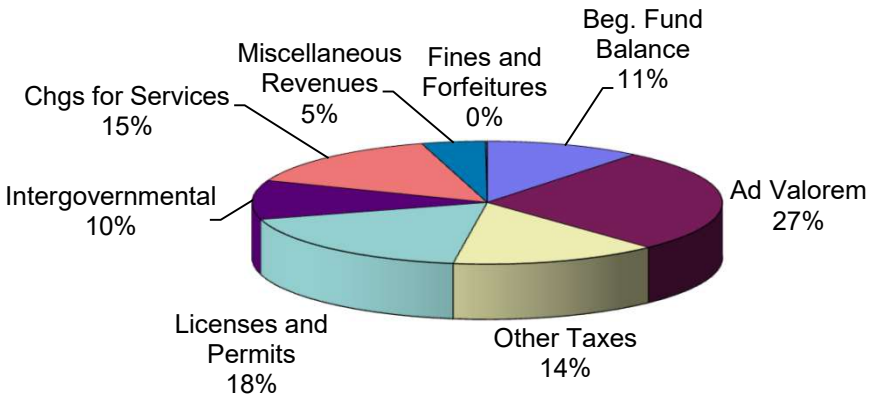
COUNTY OF ESCAMBIA
FY 2026/27 BUDGET SUMMARY - SOURCES AND USES

	Adopted FY 2021/22	Adopted FY 2022/23	Adopted FY 2023/24	Adopted FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27
BUDGET SOURCES						
Beginning Fund Balance	70,244,346	75,042,137	86,612,909	94,637,941	84,447,888	95,938,442
Revenue:						
Ad Valorem	141,129,056	182,044,608	199,371,258	218,772,231	235,152,222	244,146,452
Other Taxes	99,145,384	104,030,200	122,866,246	125,753,132	127,044,974	127,811,164
Licenses and Permits	27,557,349	53,469,183	62,157,060	108,203,284	163,386,923	163,098,810
Intergovernmental	86,999,098	95,731,988	93,506,946	92,104,657	92,955,184	91,821,107
Charges for Services	93,929,516	102,642,006	114,092,471	113,570,442	125,196,053	131,312,822
Fines and Forfeitures	421,400	511,000	514,076	607,500	864,500	970,000
Miscellaneous Revenues	48,836,016	40,987,233	39,560,279	45,023,292	38,914,818	39,327,282
TOTAL SOURCES OF FUNDS	**$568,262,165**	**$654,458,355**	**$718,681,245**	**$798,672,479**	**$867,962,562**	**$894,426,079**
BUDGET USES						
Personal Services	144,366,111	164,357,452	181,889,837	187,834,873	197,655,137	205,592,103
Operating	153,463,611	167,659,246	179,842,251	179,001,323	191,191,206	190,029,177
Capital	74,687,325	46,533,844	61,927,937	71,648,550	70,960,938	70,714,328
Debt Service	11,995,028	11,973,519	11,859,253	12,834,493	12,872,274	15,305,924
Grants and Aids	39,071,537	87,245,108	86,516,775	133,191,019	181,713,555	187,946,048
Non-Operating	144,678,553	176,689,186	196,645,192	214,162,221	213,569,452	224,838,499
TOTAL USES OF FUNDS	**$568,262,165**	**$654,458,355**	**$718,681,245**	**$798,672,479**	**$867,962,562**	**$894,426,079**



FY 2026/27 REVENUE BY SOURCE

**** See other schedules for year-over-year comparison of revenues***



Beginning Fund Balance **$95,938,442**
Estimated funds carried forward from prior years and included as a source in the FY 2026/27 budget.

Ad Valorem **$244,146,452**
Taxes levied on the assessed value of real property (also known as "Property Taxes").

Other Taxes **$127,811,164**
Includes sales, gas, tourist development and franchise taxes. The Library MSTU is grouped here in this schedule.

Licenses and Permits **$163,098,810**
Includes permits and licenses plus hospital LPPF and Fire MSBU assessments; it is not solely permit-fee revenue.

Intergovernmental **$91,821,107**
Includes all revenue received from federal, state, and other local government sources in the form of grants and shared revenues.

Charges for Services **$131,312,822**
Charges for services performed by County Government such as landfill tip fees.

Fines and Forfeitures **$970,000**
Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations.

Miscellaneous Revenues **$39,327,282**
Includes interest on County owned investments, sale of surplus assets, interfund transfers, statutory requirement to reduction of 5% of revenues, depreciation, and debt proceeds.

TOTAL **$894,426,079**

MAJOR REVENUES

Provided to Enhance the Budget Document's Usefulness as a Communications Device and Financial Plan

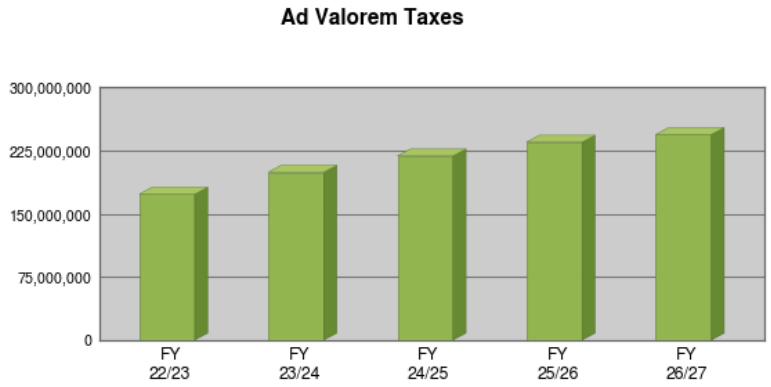
- **Sources**
- **Trends**
- **Forecasts/Method of Estimation**

Ad Valorem Taxes

Known as "property taxes," ad valorem taxes are the County's largest revenue source. Taxes are levied on the taxable value of real and tangible personal property using millage rates adopted annually by the Board of County Commissioners. The FY 2026-27 countywide property tax and Law Enforcement MSTU estimates total $244,146,452, or 31.65% of budgeted revenues in accounts 311xxx–369xxx. The Library MSTU is discussed separately below.

By July 1st of every year the Property Appraiser submits the official assessment of taxable value for all property contained in the County. This assessment of taxable value is then multiplied by the current or estimated millage rate to obtain the estimate of the property taxes to be collected.

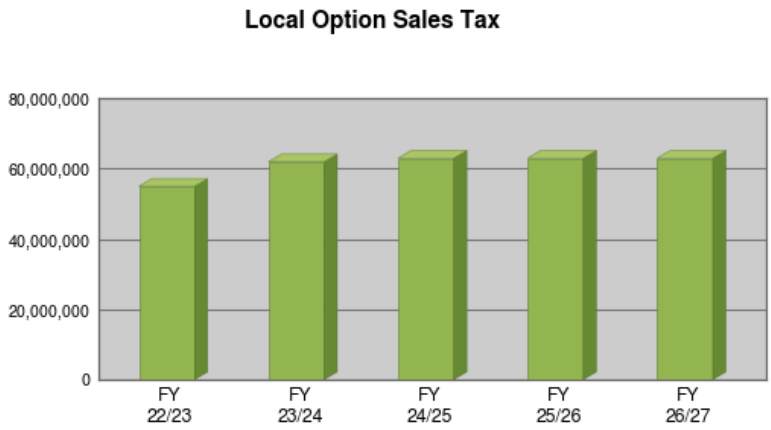
Escambia County levies a countywide property tax paid by property owners throughout the County and a Law Enforcement Municipal Services Taxing Unit (MSTU) levy paid in the unincorporated area to support Sheriff's services. For FY 2026-27, the adopted countywide rate is 6.5710 mills and the Law Enforcement MSTU rate is 0.6850 mills.



Local Option Sales Tax

Local Option Sales Tax (LOST) is a 1% surtax on each $1 sale on the first $5,000 per item occurring in Escambia County. The voters of the County originally approved the imposition of LOST in 1992 for seven years. Voters subsequently approved extensions in 1997, 2006, and 2014. The third extension runs through 2028. The FY 2026-27 estimate is $63,000,000, or 8.17% of budgeted revenues in accounts 311xxx–369xxx.

The proceeds of this tax are limited to funding capital, infrastructure, and economic development projects. The County uses these proceeds to fund roads, drainage, public safety, parks, court facilities, correctional facilities and public amenities, equipment, and economic incentives according to the County's Capital Improvement Plan.

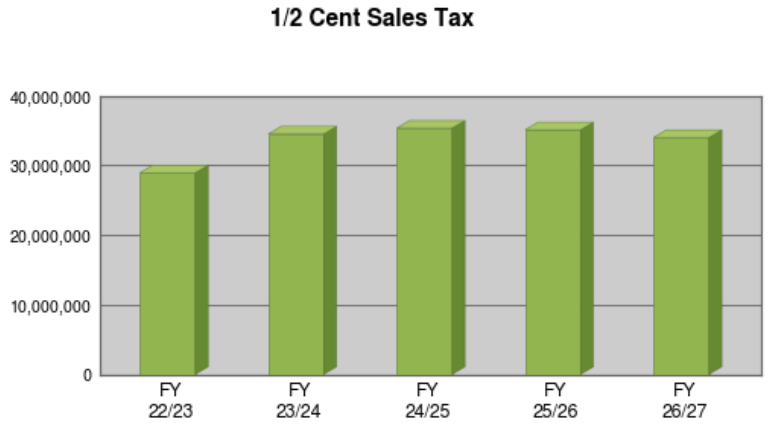


The FY 2026-27 estimate of $63,000,000 is unchanged from FY 2025-26. The County considers historical collections and economic trends when preparing this estimate.

Half-Cent Sales Tax

This tax is a state-shared portion of general sales and use tax collections distributed by the Florida Department of Revenue. Revenues received support countywide programs and debt service. The FY 2026-27 estimate is $34,000,000, or 4.41% of budgeted revenues in accounts 311xxx–369xxx.

The FY 2026-27 estimate of $34,000,000 is $1,100,000, or 3.13%, below the FY 2025-26 adopted amount. The County considers historical collections and state revenue estimates when preparing this budget.



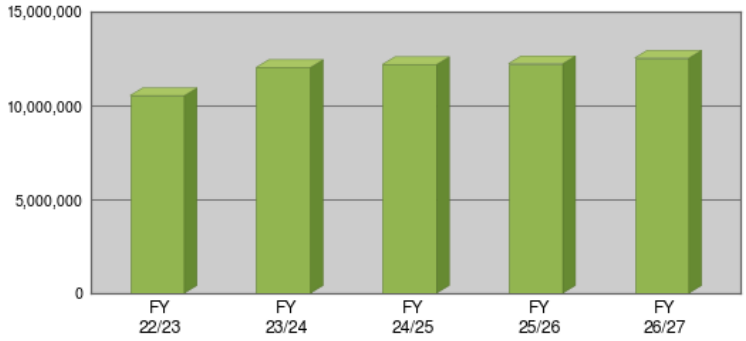
State Revenue Sharing Proceeds

The County revenue sharing program, administered by the State Department of Revenue, shares with the counties 2.9% of net cigarette and 2.044% of sales and use taxes collected by the State. Initial collections are deposited into their respective trust funds from which a service charge is assessed before transferring into the County Revenue Sharing Trust Fund. Available funds are distributed to the Counties based on a formula consisting of countywide population, unincorporated population, and sales tax collections. The distribution is

based on three (3) types of monies; two (2) guaranteed entitlements and growth money. The guaranteed entitlements may be used for bonding purposes and no other use restrictions are placed on the remaining revenues.

The FY 2026-27 estimate is $12,500,000, or 1.62% of budgeted revenues in accounts 311xxx–369xxx. It is $300,000, or 2.46%, above the FY 2025-26 adopted amount.

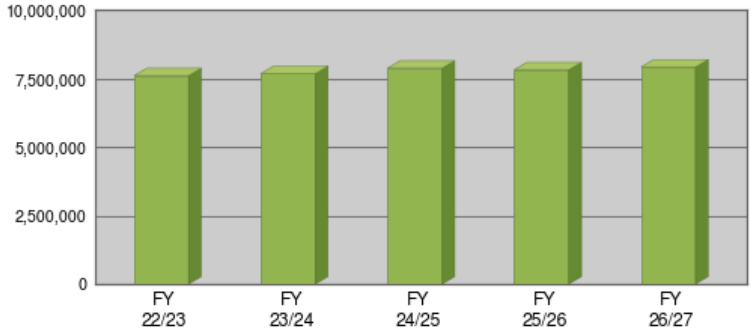
State Revenue Sharing



Local Option Gas Tax

The Local Option Gas Tax (LOGT) is a tax of six cents per gallon. Revenues received are used for transportation expenditures, including engineering, road repairs, and maintenance. The FY 2026-27 estimate is $7,915,000, or 1.03% of budgeted revenues in accounts 311xxx–369xxx.

Local Option Gas Tax



The FY 2026-27 estimate is $7,915,000, an increase of $100,000, or 1.28%, over the FY 2025-26 adopted amount. Historical collections and fuel use inform the estimate.

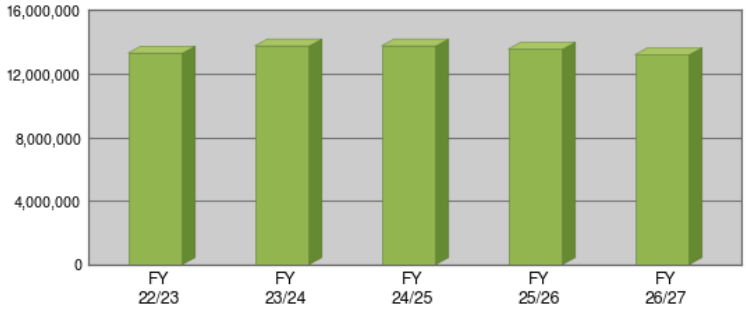
Landfill and Transfer Station Tipping Fees

These fees are collected for waste disposed at County solid waste facilities, including commercial hauler dumping and transfer station tipping. The proceeds support operations, maintenance, and closure costs in the Solid Waste Enterprise Fund. The County's posted Waste Services fee schedule lists:

- Solid waste at Perdido Landfill – $45.06 per ton
- Yard trash at Perdido Landfill – $27.62 per ton
- Waste tires at Perdido Landfill – $196.25 per ton

The FY 2026-27 estimates for commercial dumping fees and transfer station tipping fees total $13,200,000. This is $350,000, or 2.58%, below the FY 2025-26 adopted amount and represents 1.71% of budgeted revenues in accounts 311xxx–369xxx. Historical disposal volumes and the applicable fee schedule inform the estimate.

Landfill and Transfer Station Tipping Fees



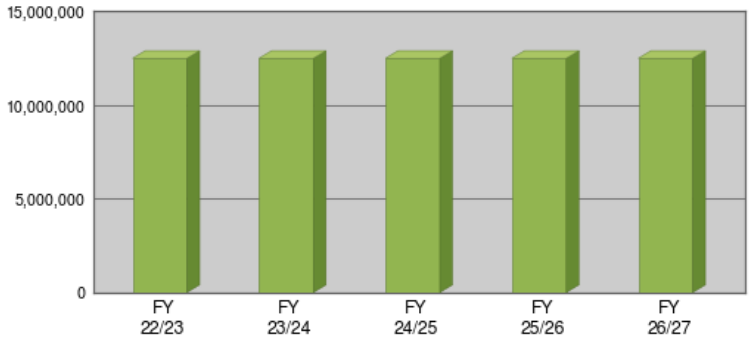
Electric Franchise Fees

Electric Franchise Fees support General Fund operations. The FY 2026-27 estimate is $12,500,000, or 1.62% of budgeted revenues in accounts 311xxx–369xxx.

The Electric Franchise Fee is levied at a rate of 5% of revenues collected per month for the sale of electrical power billed to customers within the unincorporated area of Escambia County. The maximum amount of franchise fee paid in any one month will not exceed the following limits: $10 per month for each customer in the RS Service Category; $10 per month for each customer in the GS/GST Service Category; $75 per month for each customer in the GSD/GSDT Service Category; $300 per month for each customer in the LP/LPT Category; and $3,000 per month for each customer in the PX/PXT Service Category.

The FY 2026-27 estimate is $12,500,000, unchanged from the FY 2025-26 adopted amount. Historical collections and electricity sales inform the estimate.

Electric Franchise Fees



Constitutional Gas Tax

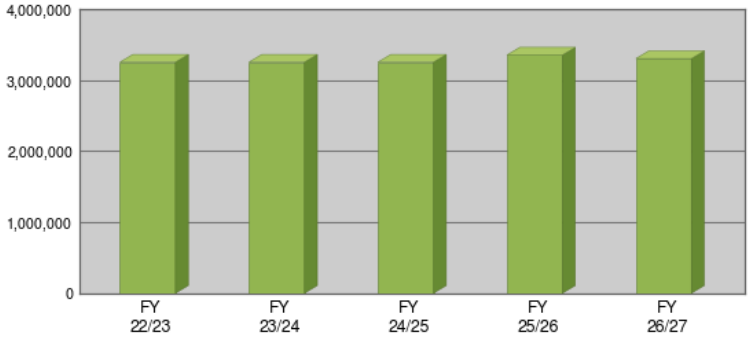
The Constitutional Gas Tax supports operations and maintenance in the Transportation Trust Fund (175). The FY 2026-27 estimate is $3,300,000, or 0.43% of budgeted revenues in accounts 311xxx–369xxx.

The Constitutional Gas Tax is levied at a rate of two cents per gallon on motor fuel. The proceeds are distributed monthly based on the county's distribution factor multiplied by the monthly statewide receipts. The distribution factor is calculated as follows:

$$\frac{\text{¼ X County Area}}{\text{State Area}} + \frac{\text{¼ X County Population}}{\text{State Population}} + \frac{\text{½ X Motor Fuel Gallons Sold in County}}{\text{Motor Fuel Galls Sold Statewide}}$$

The FY 2026-27 estimate is $3,300,000, a decrease of $50,000, or 1.49%, from the FY 2025-26 adopted amount. Historical distributions and fuel tax trends inform the estimate.

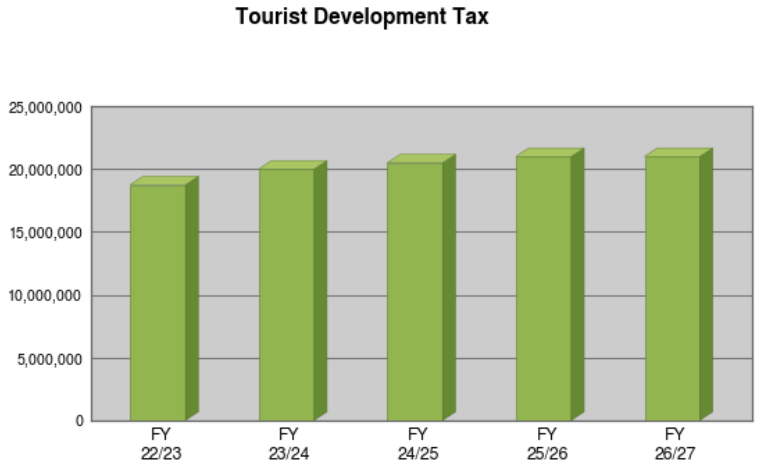
Constitutional Gas Tax



Tourist Development Tax

The Tourist Development Tax (TDT) is collected on short-term accommodations. TDT revenues support authorized tourism promotion and related facilities and activities. The FY 2026-27 estimate is $21,000,000, or 2.72% of budgeted revenues in accounts 311xxx–369xxx.

The County budgets five cents of Tourist Development Tax: $8,400,000 from the first two cents and $4,200,000 from each of the third, fourth, and fifth cents. The FY 2026-27 total of $21,000,000 is unchanged from the FY 2025-26 adopted amount.

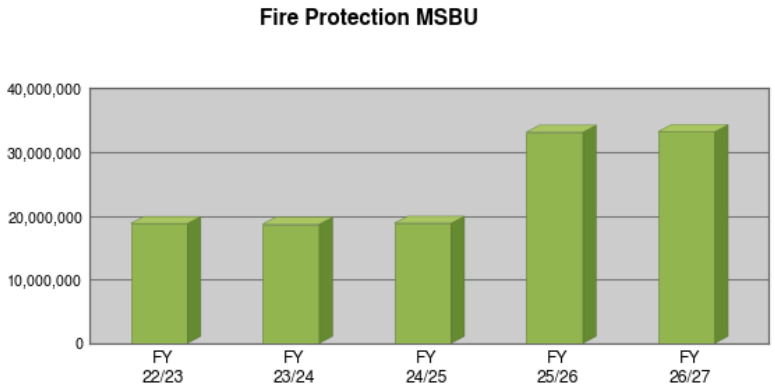


Fire Protection MSBU Assessment

Escambia County levies a Fire Protection Municipal Services Benefit Unit (MSBU) assessment on eligible property in the unincorporated area. The proceeds fund fire protection services. The FY 2026-27 estimate is $33,200,000, or 4.30% of budgeted revenues in accounts 311xxx–369xxx.

The fire protection MSBU rates were increased for FY 2025-26. The residential rate rose from $125.33 to $226.78 per dwelling unit. The commercial rate increased from $0.0526 to $0.0985 per square foot, with a minimum charge of $226.78 (formerly $125.33). The vacant property rate also rose from $15.03 + $0.03 per acre to $39.47 + $0.03 per acre. Prior to FY 2025-26, these rates had not been adjusted since FY 2016-17.

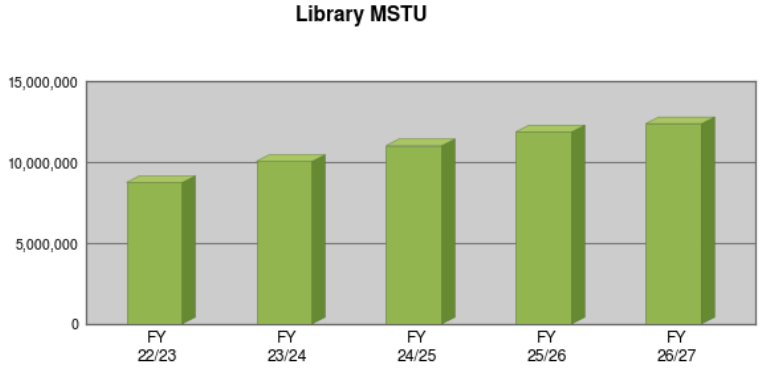
The County estimates Fire MSBU revenue using residential dwelling units, commercial square footage, and vacant parcels subject to the adopted rates. The FY 2026-27 estimate of $33,200,000 is $72,428, or 0.22%, above the FY 2025-26 adopted amount. The Board approved the rate increase used for FY 2025-26 on July 10, 2025.



Library MSTU

The Library Municipal Services Taxing Unit (MSTU) has a countywide levy of 0.3590 mills. Established in FY 2013-14, it provides a dedicated funding source for the countywide Library System. The Board maintained the Library MSTU at 0.3590 mills for FY 2026-27 while adopting a countywide operating rate of 6.5710 mills. FY 2026-27 Library MSTU revenue is estimated at $12,396,164, or 1.61% of budgeted revenues in accounts 311xxx–369xxx.

By July 1st of every year the Property Appraiser submits the official assessment of taxable value for all property contained in the County. This assessment of taxable value is then multiplied by the current or estimated millage rate to obtain the estimate of the property taxes to be collected for the Library MSTU.

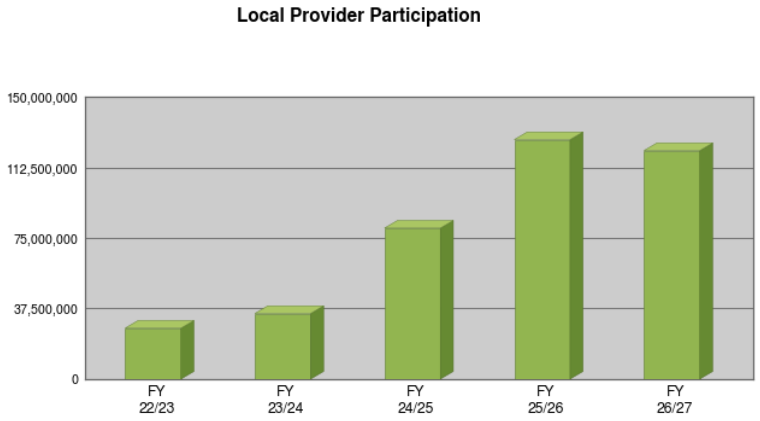


Hospital Assessment (Local Provider Participation Fund)

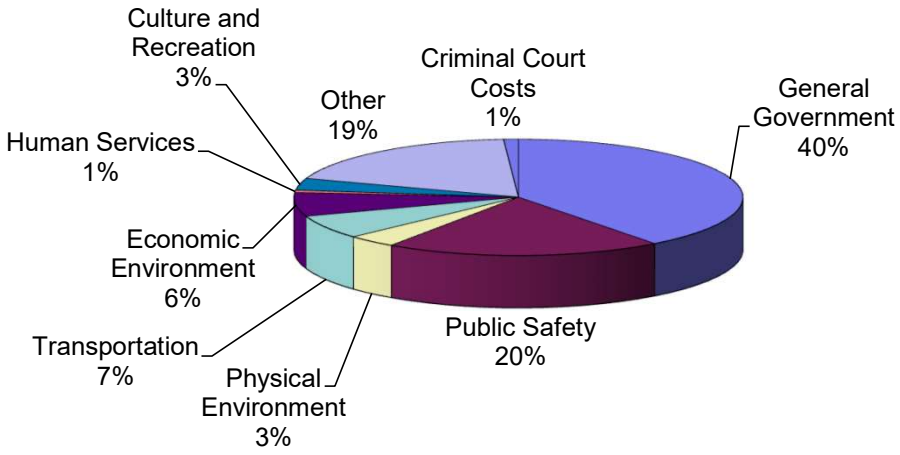
The Local Provider Participation Fund (LPPF) was established by Escambia County to administer the local hospital assessments that support participation in Florida's Statewide Medicaid Hospital Directed Payment Program (DPP). The fund provides a mechanism for local hospitals to contribute the non-federal share required to access additional federal Medicaid matching funds through the Florida Agency for Health Care Administration (AHCA).

Under this program, Escambia County collects assessments from participating hospitals and remits them to the State for use in drawing down federal matching dollars. The resulting federal funds are then distributed back to the participating hospitals as supplemental Medicaid payments for eligible services provided to Medicaid patients.

All revenues and disbursements are accounted for within the Local Provider Participation Fund, a special revenue fund established for this purpose. These monies are restricted for use solely within the Medicaid reimbursement program and do not involve any ad valorem taxes or general County revenues. The County's role is limited to administrative oversight, ensuring compliance with state and federal requirements.



FY 2026/27 EXPENDITURES BY FUNCTION



General Government **$354,712,746**
Services provided by the County for the benefit of the public and governmental body as a whole that include: legislative, financial/administrative, legal, comprehensive planning and other general government services. This also includes reserves.

Public Safety **$177,883,817**
Services provided by the County for the safety and security of the public that includes: animal control, fire control, emergency and disaster relief, and other public safety services.

Physical Environment **$31,648,766**
Functions performed by the County to achieve a satisfactory living environment for the community as a whole that includes: solid waste disposal, conservation and resource management, and mosquito and arthropod.

Transportation **$58,886,459**
Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians which includes road and street facilities.

Economic Environment **$58,878,812**
Expenditures used to develop and improve the economic condition of the community and its citizens that includes: industrial development, housing and urban development and other human services.

Human Services **$5,960,053**
Expenditures with the purpose of promoting the general health and well-being of the community as a whole that includes: health and mental health, welfare and other human services.

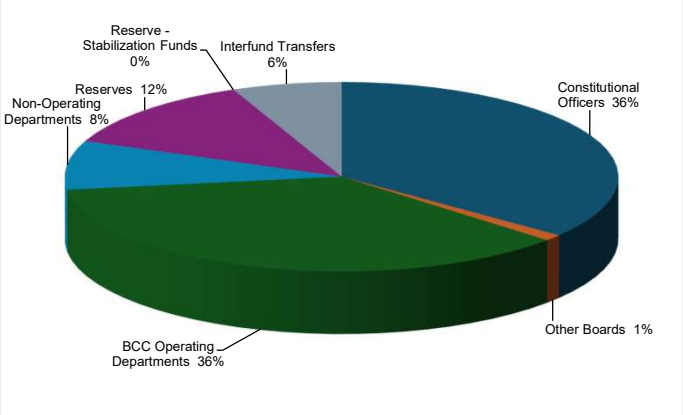
Culture and Recreation **$29,569,553**
Expenditures to provide county residents opportunities and facilities for cultural, recreational, and educational programs that include: libraries, parks and recreation, Civic Center and other cultural and recreational services.

Other **$167,384,807**
Expenditures to record transfers to Constitutional Officers, Self Insurance and operating funds and reserves.

Criminal Court Costs **$9,501,066**
Expenditures to provide funding of court systems and other criminal court costs.

TOTAL **$894,426,079**

Escambia County General Fund
Budget FY 2026/27



Constitutional Officers	Amount	BCC Operating Departments	Amount	Non-Operating Departments	Amount
Property Appraiser	$8,138,573	Board of County Commissioners	$2,036,008	Debt Service	$5,283,465
Tax Collector	$8,513,881	Animal Welfare	$3,429,325	Transportation Trust - Engineering/Roads	$6,948,161
Clerk of Courts	$4,510,882	Pre-Trial Release	$952,679	Misdemeanor Probation	$1,018,398
Sheriff	$103,301,665	Detention/Jail/Medical	$70,000,405	Community Redevelopment Agency TIF	$10,043,990
Supervisor of Elections	$5,043,090	County Attorney	$2,473,376	Judicial - Article V	$0
Public Health Unit	$337,649	County Administration	$2,492,190	Contingency	$39,000,000
Medical Examiner	$3,444,804	Budget	$1,120,998	Reserves (General)	$1,100,000
Merit System Protection Board	$52,800	Purchasing	$1,016,654	Operating	$5,151,539
		Neighborhood Services Admin	$1,890,389	Department of Juvenile Justice	$4,566,064
		Extension Services	$974,007	Payment to Community Partners	$1,395,555
		Mosquito Control	$697,233	Medical Assistance/Medicaid	$6,661,317
		Natural Resources Management	$2,927,982	City of Pensacola Tax Increment Financing	$9,834,942
		Human Resources	$1,346,495	Other	$7,872,221
		Information Technology	$7,278,203		
		Planning & Zoning	$1,535,203		
		GIS	$488,011		
		Facilities Management	$17,309,709		
		SRI Public Works	$3,845,084		
		Parks Maintenance	$1,895,722		
		Parks Recreation	$384,248		
		Emergency Management	$392,743		
		Emergency Communications	$4,481,366		
		SRI Public Safety	$1,492,840		
		Other BCC operating	$712,490		
Total	**$133,343,344**		**$131,173,360**		**$98,875,652**

COUNTY OF ESCAMBIA
SCHEDULE OF FUND BALANCES
FISCAL YEAR 2026/2027

		10/01/22	10/01/23		10/01/24		10/01/25		10/01/26	
Fund	Fund #	Fund Balance	Difference	Fund Balance	Difference	Fund Balance	Difference	Fund Balance	Difference	Fund Balance
General	001	55,608,348	7,405,123	63,013,471	(895,148)	62,118,323	(10,651,243)	51,467,080	6,584,966	58,052,046
Escambia County Restricted	101	218,078	(65,437)	152,641	12,184	164,825	(104,607)	60,218	(48,560)	11,658
Economic Development	102	50,000	0	50,000	0	50,000	0	50,000	0	50,000
Code Enforcement	103	193,914	(193,914)	0	12,234	12,234	(12,234)	0	0	0
Mass Transit	104	1,577,123	(424,060)	1,153,063	186,228	1,339,291	660,709	2,000,000	(528,526)	1,471,474
Mosquito and Arthropod	106	0	0	0	0	0	80,000	80,000	(80,000)	0
Local Provider Participation	107	0	0	0	0	0	5,833,303	5,833,303	0	5,833,303
Tourist Promotion	108	2,255,383	360,397	2,615,780	2,316,970	4,932,750	418,171	5,350,921	(707,185)	4,643,736
Jail Inmate Commissary	111	551,735	598,231	1,149,966	1,258,922	2,408,888	1,091,112	3,500,000	(616,211)	2,883,789
Library Fund	113	420,478	(37,167)	383,311	595,233	978,544	(156,110)	822,434	(732,080)	90,354
Misdemeanor Probation	114	0	364,122	364,122	35,878	400,000	25,948	425,948	(247,832)	178,116
Article V	115	641,262	30,371	671,633	109,983	781,616	(77,648)	703,968	(259,721)	444,247
Development Review	116	0	184,921	184,921	51,416	236,337	(83,576)	152,761	125,270	278,031
Perdido Key Beach Mouse	117	39,816	18,108	57,924	(57,924)	0	0	0	98,591	98,591
RESTORE	118	554,635	(554,635)	0	121,015	121,015	(32,295)	88,720	1,355	90,075
SHIP	120	0	0	0	0	0	0	0	4,176,112	4,176,112
Opioid Abatement	122	0	0	0	285,281	285,281	131,959	417,240	(34,113)	383,127
Escambia Affordable Housing	124	1,542,500	809,997	2,352,497	(8,542)	2,343,955	89,271	2,433,226	(186,406)	2,246,820
Handicapped Parking	130	30,500	(500)	30,000	0	30,000	0	30,000	0	30,000
Family Mediation	131	50,000	0	50,000	0	50,000	0	50,000	0	50,000
Fire Protection	143	750,000	(500,000)	250,000	250,000	500,000	(500,000)	0	1,740,931	1,740,931
E-911 Operations	145	138,412	7,810	146,222	137,000	283,222	(63,800)	219,422	(219,422)	0
HUD CDBG Housing Rehab Loan	146	17,340	7,779	25,119	1,339	26,458	1,346	27,804	1,220	29,024
HUD HOME	147	0	0	0	0	0	0	0	0	0
Community Redevelopment Agency	151	982,594	(32,064)	950,530	(98,945)	851,585	(851,585)	0	852,543	852,543
Bob Sikes Toll	167	652,487	(321,588)	330,899	(274,850)	56,049	(56,049)	0	0	0
Transportation Trust	175	1,000,000	(500,000)	500,000	0	500,000	250,000	750,000	270,938	1,020,938
MSBU Assessment Program	177	0	250,000	250,000	66,673	316,673	(316,673)	0	0	0
Master Drainage Basin	181	21,000	0	21,000	0	21,000	0	21,000	7,268	28,268
Debt Service	203	0	0	0	0	0	0	0	0	0
Capital Improvements Program	310	0	0	0	0	0	0	0	0	0
Series 2017 Project fund	311	0	0	0	0	0	0	0	0	0
FTA Capital	320	0	0	0	0	0	0	0	0	0
Local Option Sales Tax III	352	1,500,000	(8,000)	1,492,000	(9,000)	1,483,000	(205,500)	1,277,500	(52,250)	1,225,250
Local Option Sales Tax IV	353	0	0	0	0	0	0	0	0	0
Solid Waste Fund	401	3,170,617	4,199,764	7,370,381	3,831,057	11,201,438	(3,980,984)	7,220,454	656,135	7,876,589
Inspection Fund	406	0	398,239	398,239	(2,782)	395,457	1,038,799	1,434,256	406,536	1,840,792
Emergency Medical Services	408	3,075,915	(431,237)	2,644,678	105,322	2,750,000	(2,718,367)	31,633	269,457	301,090
Bay Center Fund	409	0	0	0	0	0	0	0	0	0
Internal Service	501	0	0	0	0	0	0	0	11,538	11,538
						Total Fund Balances:		84,447,888		95,938,442

The Schedule of Fund Balances indicates the portion of available fund balance within each of the indicated funds that were used in the preparation of the FY26-27 Budget.

Use of fund balances in FY26/27 increased by $11.5 million from the prior fiscal year. Some of the reasons are listed below:

Fund 001 – General Fund: Increase used to fund Fiscal Year 2026-2027 Sheriff and Corrections expenditures as per Board direction.

Fund 108 – Tourist Promotion: Decrease due to the final Bay Center funding transfer for the approved 4-year capital plan.

Fund 104 – Mass Transit: Decrease due to overall operating expenditure decrease.

Fund 120 – SHIP: Increase to support increased housing programs.

Fund 151 – Community Redevelopment Agency: Increase to support several park expansions and revitalizations.

Fund 401 – Solid Waste: Increase to offset lower revenue estimates and support planned increased expenditures.

Fund 406 – Inspection: Increase to offset lower revenue estimates and support planned increased expenditures.

COUNTY OF ESCAMBIA

FY 2027 DETAIL OF PROVISIONS FOR RESERVES

Fund	Fund #	Reserve Balance FY 2023/24	Reserve Balance FY 2024/25	Adopted Reserve Balance FY 2025/26	Adopted Reserve Balance FY 2026/27
General	001	36,531,282	41,171,136	41,567,839	45,251,539
Escambia County Restricted ®	101	113,221	58,520	58,520	148,000
Economic Development ®	102	50,000	50,000	50,000	20,000
Code Enforcement ®	103	96,832	47,428	318,200	346,523
Mass Transit ®	104	0	0	48,106	0
Mosquito and Arthropod ®	106	4,245	3,500	7,614	8,231
Tourist Promotion ®	108	4,638,836	4,272,000	5,114,000	1,368,991
Other Grants Projects ®	110	16,000	8,261	8,261	9,141
Jail Inmate Commissary ®	111	489,976	0	0	0
Disaster Recovery ®	112	0	0	0	0
Library Fund ®	113	285,514	827,057	555,355	98,976
Misdemeanor Probation ®	114	0	0	0	0
Article V Fine & Forfeiture Fund ®	115	226,554	0	0	224
Development Review Fee ®	116	0	46,975	0	0
Perdido Key Beach Mouse In-Lieu Fee ®	117	26,097	64,801	41,615	41,572
Restore ®	118	24,144	0	0	0
SHIP ®	120	0	1,242,313	0	0
Law Enforcement Trust ®	121	0	0	0	0
Escambia Affordable Housing ®	124	1,592,097	1,734,171	1,674,892	1,102,666
CDBG-DR Rebuild Florida ®	128	0	0	0	0
CDBG Entitlement ®	129	396,521	699,802	188,528	0
Handicapped Parking Fines ®	130	0	0	0	0
Family Mediation ®	131	41,088	41,088	41,088	41,088
Fire Protection ®	143	175,980	2,289	2,032,532	0
E-911 Operations ®	145	0	0	0	29,659
HUD CDBG Housing Rehab Loan ®	146	25,119	26,458	27,804	29,024
HUD-HOME Fund ®	147	0	73,010	69,524	0
Community Redevelopment Agency ®	151	0	0	144,197	0
Southwest Sector CRA	152	0	0	0	0
Bob Sikes Toll ®	167	0	0	308,869	360,518
Transportation Trust ®	175	200,000	53,646	100,000	100,000
MSBU Program Fund ®	177	171,837	250,000	381,121	485,201
Master Drainage Basin Fund ®	181	0	0	0	0
Debt Service ®	203	0	0	0	0
Capital Improvement Program	310	0	0	0	0
Series 2017 Capital Project Fund ®	311	0	0	0	0
FTA Capital ®	320	0	0	0	0
New Road Construction	333	0	0	0	0
Local Option Sales Tax ®	350	0	0	0	0
Local Option Sales Tax II ®	351	0	0	0	0
Local Option Sales Tax III ®	352	0	0	0	0
Local Option Sales Tax IV ®	353	0	0	0	0
Solid Waste ®	401	1,447,157	709,145	1,170,269	714,337
Inspections ®	406	500,144	0	0	0
Emergency Medical Services	408	0	138,605	0	1,203,137
Bay Center ®	409	0	0	0	0
Internal Service Fund ®	501	2,341,443	1,444,260	1,504,328	1,076,800
® Indicates Restricted Reserves					
Total All Funds		**$49,394,087**	**$52,964,465**	**$55,412,662**	**$52,435,627**

COUNTY OF ESCAMBIA
DETAIL OF INTERFUND TRANSFERS - ADOPTED FY 26/27

Fund		Description/Analysis			
		To Fund:	Amount	From Fund:	Amount
001	General	108	0		
		114	1,018,398		
		115	0	115	498,750
		118	0		
		143	0	143	287,565
				145	658,222
		151	10,043,990		
		175	6,948,161		
		203	5,283,465		
				401	1,573,540
				408	294,466
102	Economic Development		0	001	0
103	Code Enforcement		0	001	0
				401	0
104	Mass Transit		0	001	0
108	Tourist Promotion	203	2,495,009	001	0
		409	3,270,200		
112	Disaster Recovery		0	001	0
114	Misdemeanor Probation Fund			001	1,018,398
115	Article V Trust Fund	001	498,750	001	0
				353	3,544,065
118	Gulf Coast Restoration Fund			001	0
129	CDBG HUD Entitlement Fund	151	0		
143	Fire Protection	001	287,565	001	0
				408	500,000
145	E-911 Emergency	001	658,222		
151	CRA - Expendable Trust			001	10,043,990
				129	0
167	Bob Sikes Toll Bridge	203	1,304,250		
175	Transportation Trust			001	6,948,161
				401	0
203	Debt Service Fund			001	5,283,465
				108	2,495,009
				167	1,304,250
				352	975,250
				353	4,199,450
352	Local Option Sales Tax III	203	975,250		
353	Local Option Sales Tax IV	115	3,544,065		
		203	4,199,450		
401	Solid Waste	001	1,573,540		
408	Emergency Medical Services	001	294,466		
		143	500,000		
409	Bay Center			108	3,270,200
	Totals		$42,894,781		$42,894,781

BUDGET SUMMARY
COUNTY OF ESCAMBIA - FISCAL YEAR 2026/27

***THE ADOPTED OPERATING BUDGET EXPENDITURES OF THE ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS ARE 3.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

		GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	TOTAL
FUND BALANCES BROUGHT FORWARD		$58,052,046	$26,631,137	$0	$1,225,250	$10,018,471	$11,538	$0	95,938,442.00
ESTIMATED REVENUES:									
Taxes:	Millage per $1,000								
Ad Valorem Taxes	6.5710	226,894,684							226,894,684
Sheriff MSTU	0.6850	17,251,768							17,251,768
Library MSTU	0.3590	0	12,396,164						12,396,164
Sales and Use Taxes		2,750,000	35,565,000	0	63,000,000	0	0	0	101,315,000
Franchise Taxes		14,100,000	0	0	0	0	0	0	14,100,000
Licenses and Permits		920,000	158,408,810	0	0	3,770,000	0	0	163,098,810
Intergovernmental Revenue		46,988,866	44,832,241	0	0	0	0	0	91,821,107
Charges for Services		3,329,235	11,974,856	0	225,000	60,218,750	55,564,981	0	131,312,822
Fines and Forfeitures		47,000	923,000	0	0	0	0	0	970,000
Other		(6,941,243)	22,465,251	14,275,924	(3,161,250)	12,588,600	100,000	0	39,327,282
TOTAL REVENUES AND OTHER FINANCING SOURCES		305,340,310	286,565,322	14,275,924	60,063,750	76,577,350	55,664,981	0	798,487,637
TOTAL ESTIMATED REVENUES AND BALANCES		**$363,392,356**	**$313,196,459**	**$14,275,924**	**$61,289,000**	**$86,595,821**	**$55,676,519**	$0	**$894,426,079**
EXPENDITURES/EXPENSES:									
General Government		69,100,288	140,626,030	14,275,924	28,236,262	1,185,666	54,599,719	0	308,023,889
Public Safety		82,378,936	46,436,082	0	5,498,167	41,991,313	0	0	176,304,498
Physical Environment		2,964,572	578,923	0	75,000	27,128,362	0	0	30,746,857
Transportation		3,845,084	40,113,099	0	14,343,075	0	0	0	58,301,258
Economic Environment		0	54,546,231	0	1,811,900	0	0	0	56,358,131
Human Services		4,769,862	531,439	0	650,521	0	0	0	5,951,822
Culture and Recreation		2,279,970	12,253,047	0	2,930,560	12,005,000	0	0	29,468,577
Other Financing Uses		152,802,105	8,015,246	0	4,199,450	2,368,006	0	0	167,384,807
Criminal Court Costs		0	5,906,548	0	3,544,065	0	0	0	9,450,613
TOTAL EXPENDITURES/EXPENSES		318,140,817	309,006,645	14,275,924	61,289,000	84,678,347	54,599,719	0	**841,990,452**
Reserves		45,251,539	4,189,814	0	0	1,917,474	1,076,800	0	**52,435,627**
TOTAL APPROPRIATED EXPENDITURES AND RESERVES		**$ 363,392,356**	**$313,196,459**	**$14,275,924**	**$61,289,000**	**$86,595,821**	**$55,676,519**	$0	**$894,426,079**

* THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.



Fund Level Budgets

Major Funds

General Fund
Local Provider Participation Fund
Local Option Sales Tax Funds

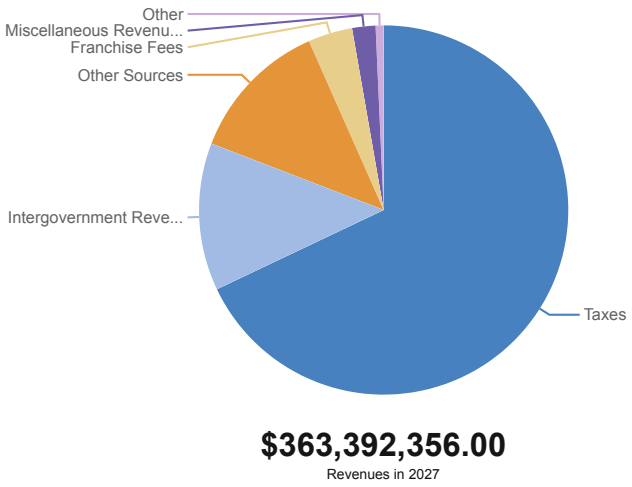
Non-Major Funds

Special Revenue Funds
Debt Service Fund
Enterprise Funds
Internal Service Funds

Per Escambia County Financial Policies and Section 129.01, F.S., the County's annual budget shall be balanced and adopted at the fund level.

General Fund

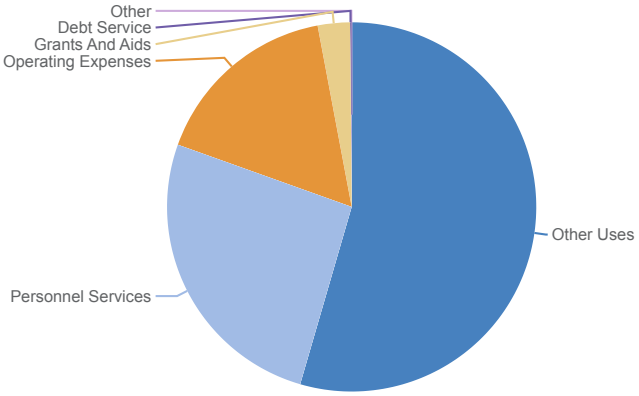
General Fund by Revenue Type



$363,392,356.00

Revenues in 2027

General Fund by Expense Type



$363,392,356.00

Expenses in 2027

General Fund by Revenue Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Taxes	$221,352,231	$205,744,551	$237,732,222	$246,896,452
Intergovernment Revenue	$48,044,700	$48,622,887	$47,793,000	$46,929,669
Charges For Services	$1,735,850	$2,288,740	$1,691,680	$1,590,275
Fines & Forfeitures	$40,000	$61,513	$45,000	$47,000
Miscellaneous Revenues	$6,353,487	$12,155,642	$6,928,350	$7,440,179
Other Sources	$51,503,348	$7,682,888	$39,288,360	$45,468,781
Franchise Fees	$14,060,200	$14,507,135	$14,050,050	$14,100,000
Special Assessments	$1,050,000	$920,114	$950,000	$920,000
TOTAL	**$344,139,816**	**$291,983,471**	**$348,478,662**	**$363,392,356**

General Fund by Expense Type

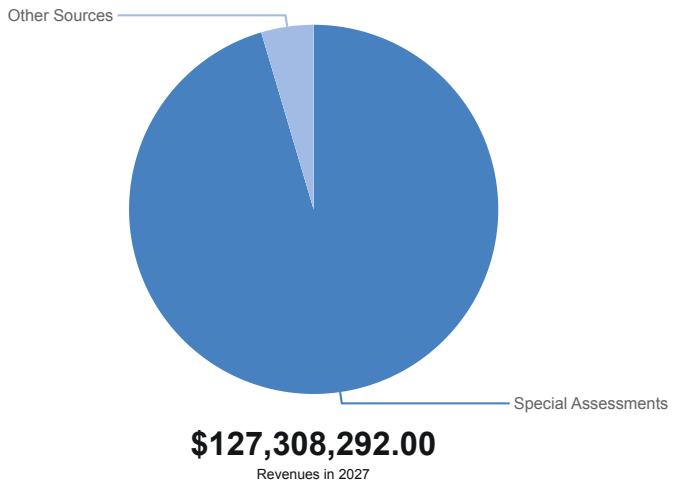
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$1,085,602	$688,691	$1,127,067	$535,600
(51201) Regular Salaries & Wages	$53,443,967	$48,769,258	$55,681,785	$55,784,217
(51301) Other Salaries & Wages	$2,153,288	$1,323,422	$1,785,838	$1,306,569
(51304) Other Salaries - Terminal Pay	$0	$1,413,407	$0	$0
(51401) Overtime	$3,866,500	$5,175,562	$3,856,500	$3,819,000
(51501) Special Pay	$628,848	$347,130	$614,250	$623,580
(51901) Reimbursed Salaries/Wages	$0	$51,582	$0	$0
(52101) FICA Taxes	$4,677,787	$4,243,187	$4,824,511	$4,704,317
(52102) FICA Pretax Savings	$0	$138,599	$0	$0
(52201) Retirement Contributions	$14,276,282	$13,388,787	$15,055,869	$14,625,813
(52301) Life & Health Insurance	$10,580,044	$10,789,592	$11,002,090	$11,538,619
(52401) Worker's Compensation	$1,533,207	$1,533,095	$1,416,207	$1,348,462
(52501) Unemployment Compensation	$100,000	$4,310	$75,000	$75,000
PERSONNEL SERVICES TOTAL	**$92,345,525**	**$87,866,622**	**$95,439,117**	**$94,361,177**
Operating Expenses				
(53101) Professional Services	$5,508,197	$5,258,205	$4,955,609	$4,861,408
(53301) Court Reporter Services	$16,500	$12,130	$16,500	$16,500
(53401) Other Contractual Service	$5,339,001	$5,082,201	$5,758,944	$5,682,434
(54001) Travel & Per Diem	$631,957	$575,014	$640,110	$678,033
(54101) Communications	$1,033,999	$885,796	$1,183,197	$1,088,982
(54102) Postage-Trim	$260,000	$295,945	$273,500	$325,000
(54201) Postage & Freight	$491,519	$293,166	$434,978	$23,376
(54301) Utility Services	$7,403,625	$5,914,271	$7,154,525	$7,493,923
(54401) Rentals & Leases	$144,402	$104,778	$162,575	$80,336
(54501) Insurance/Surety Bonds	$5,987	$3,934	$8,337	$4,197
(54503) Premium-Property/Building	$6,238,634	$6,238,634	$5,755,672	$5,620,740
(54504) Premium-Vehicle	$168,201	$166,686	$242,989	$228,653
(54514) Claims-General Liability	$300,000	$1,074,993	$300,000	$300,000
(54601) Repair & Maintenance	$7,871,373	$3,629,497	$6,167,312	$4,818,553
(54608) Vehicle Repair & Maintenance	$329,731	$246,394	$336,590	$304,890
(54701) Printing & Binding	$295,835	$247,267	$339,840	$45,777
(54801) Promotional Activities	$125,356	$114,191	$121,806	$62,756
(54901) Other Current Chgs & Obl.	$1,278,194	$761,058	$993,302	$551,638
(54903) Medical Assistance For Ne	$5,818,910	$6,076,623	$6,849,760	$6,661,317

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(54905) Legal Advertising	$20,000	$25,651	$15,000	$22,500
(54908) Municipal Code	$10,000	$0	$6,500	$2,500
(54909) Fl Dor Cse Service	$45,000	$44,580	$45,000	$45,000
(54910) Tax Increm Fin City Of Pe	$8,362,523	$8,506,848	$9,278,265	$9,834,942
(54922) Military Discharges	$500	$350	$0	$0
(54930) Tax Increm Fin Century	$55,669	$54,835	$62,283	$61,076
(54931) Host Ordinance Items	$73,062	$56,101	$70,952	$65,295
(55101) Office Supplies	$298,195	$172,795	$280,198	$237,938
(55201) Operating Supplies	$4,019,745	$4,833,978	$4,648,911	$6,112,639
(55203) Computer Equip Under $5K	$350,000	$351,671	$350,000	$350,000
(55204) Fuel	$550,170	$352,456	$552,455	$528,195
(55206) Capital Under $5K	$0	$108,569	$10,000	$51,600
(55301) Road Materials & Supplies	$29,999	$9,414	$35,000	$10,000
(55401) Book/Publ/Subscript/Membership	$206,051	$182,290	$148,765	$177,577
(55403) SBITA Agreements	$109,941	$2,575,040	$3,225,937	$3,555,244
(55501) Training/Registration	$363,209	$221,229	$380,121	$316,435
OPERATING EXPENSES TOTAL	**$57,755,485**	**$54,476,590**	**$60,804,933**	**$60,219,454**
Capital Outlay				
(56201) Buildings	$16,000	$10,579	$0	$0
(56301) Improv Other Than Buildgs	$0	$411,987	$0	$0
(56359) Iob- Yr End Accruals	$0	$11,232	$0	$0
(56401) Machinery & Equipment	$140,000	$180,191	$100,950	$101,000
(56402) Vehicles	$0	$1,479,016	$0	$0
(56501) Construction In Progress	$125,000	$0	$0	$0
(56801) Intangible Assets	$0	$0	$0	$100,000
(56813) Lease-Equip Right to Use	$0	$872,153	$0	$0
CAPITAL OUTLAY TOTAL	**$281,000**	**$2,965,157**	**$100,950**	**$201,000**
Debt Service				
(57101) Debt Service Principal	$700,000	$0	$700,000	$300,000
(57201) Debt Service Interest	$0	$59,788	$0	$0
DEBT SERVICE TOTAL	**$700,000**	**$59,788**	**$700,000**	**$300,000**
Grants And Aids				
(58101) Aids To Government Agency	$3,185,390	$3,181,262	$3,536,534	$3,784,453
(58106) Dept Juv Justice Costs	$2,892,865	$3,070,761	$3,604,450	$4,566,064
(58201) Aids To Private Organiz.	$1,113,766	$1,935,498	$1,049,858	$779,088
(58204) Human Relations Commissio	$125,000	$125,000	$31,250	$0
(58205) W Fl Regional Planning	$40,815	$0	$45,232	$45,232
(58209) Estuary Program	$126,350	$126,350	$126,350	$126,350
(58226) Escambia Community Clinic	$447,664	$447,664	$447,664	$447,644
(58231) Wildlife Sanctuary	$33,250	$33,250	$33,250	$33,250
(58234) Nwfl Comp Svcs For Childr	$145,700	$181,500	$150,000	$175,000
(58301) Other Grants & Aids	$0	$136,393	$0	$300,000
GRANTS AND AIDS TOTAL	**$8,110,800**	**$9,237,678**	**$9,024,588**	**$10,257,081**
Other Uses				
(59102) Transfer To 175	$7,819,845	$6,219,845	$7,977,623	$6,948,161
(59106) Transfer To 203	$5,287,799	$5,287,799	$5,285,824	$5,283,465
(59111) Transfer To 114	$678,501	$678,501	$752,527	$1,018,398
(59115) Tif Transfer	$8,103,407	$0	$9,422,749	$10,043,990
(59127) Transfer To 115 - Art V	$43,938	$43,938	$43,938	$0
(59143) Transfer To 143	$10,747,706	$10,747,706	$0	$0
(59702) Constitutional Officers-Personal Services	$89,330,928	$90,626,999	$94,894,709	$104,936,400

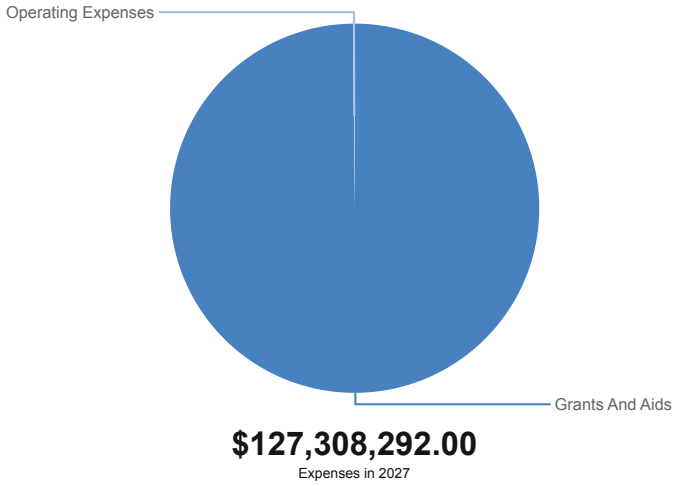
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(59703) Constitutional Officers-Operating Expenditures	$8,998,073	$9,302,166	$8,998,073	$11,446,928
(59704) Constitutional Officers-Capital Outlay	$100,000	$100,000	$100,000	$100,000
(59705) Tax Collector-Commission & Fees	$7,206,858	$7,206,858	$7,648,229	$8,513,881
(59707) Fees-Clk Of Circuit Court	$5,458,815	$5,458,815	$5,717,563	$4,510,882
(59801) Reserves	$810,000	$0	$1,150,000	$1,100,000
(59802) Reserve For Contingency	$35,500,000	$0	$36,500,000	$39,000,000
(59803) Reserve For Sheriff	$1,500,000	$0	$0	$0
(59805) Reserve For Operating	$3,361,136	$0	$3,917,839	$5,151,539
OTHER USES TOTAL	**$184,947,006**	**$135,672,627**	**$182,409,074**	**$198,053,644**
TOTAL	**$344,139,816**	**$290,278,462**	**$348,478,662**	**$363,392,356**

Local Provider Participation Fund
Fund 107

Local Provider Participation Fund by Revenues



Local Provider Participation Fund by Expenses



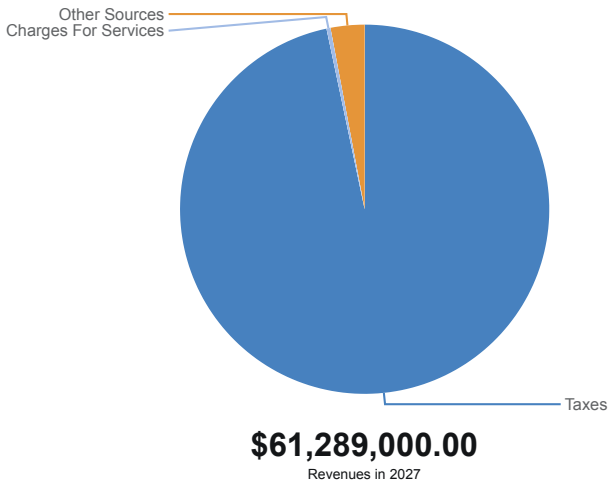
Local Provider Participation Fund - Revenues & Expenses

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Revenues				
Miscellaneous Revenues				
Interest Earnings	$0	$1,945,423	$0	$0
Interest Unrealized G/L	$0	-$54,697	$0	$0
MISCELLANEOUS REVENUES TOTAL	**$0**	**$1,890,726**	**$0**	**$0**
Other Sources	$0	$0	$5,833,303	$5,833,303
Special Assessments				
Spec Assess - Svc Charges	$80,280,981	$80,280,982	$121,474,989	$121,474,989
SPECIAL ASSESSMENTS TOTAL	**$80,280,981**	**$80,280,982**	**$121,474,989**	**$121,474,989**
REVENUES TOTAL	**$80,280,981**	**$82,171,708**	**$127,308,292**	**$127,308,292**
Expenses				
Operating Expenses				
(54933) Cost Alloc-Administrative	$150,000	$200,000	$150,000	$150,000

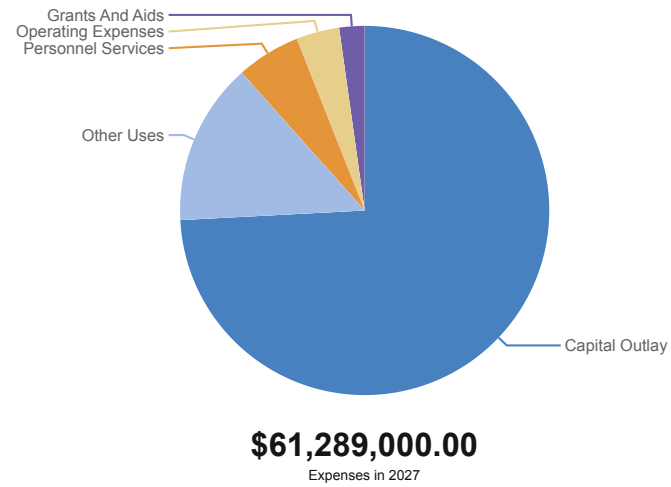
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
OPERATING EXPENSES TOTAL	**$150,000**	**$200,000**	**$150,000**	**$150,000**
Grants And Aids	$80,130,981	$79,600,184	$127,158,292	$127,158,292
EXPENSES TOTAL	**$80,280,981**	**$79,800,184**	**$127,308,292**	**$127,308,292**
REVENUES LESS EXPENSES	**$0**	**$2,371,524**	**$0**	**$0**

Local Option Sales Tax Funds

Local Option Sales Tax Fund by Revenue Type



Local Option Sales Tax by Expense Type



L.O.S.T. by Revenues Type

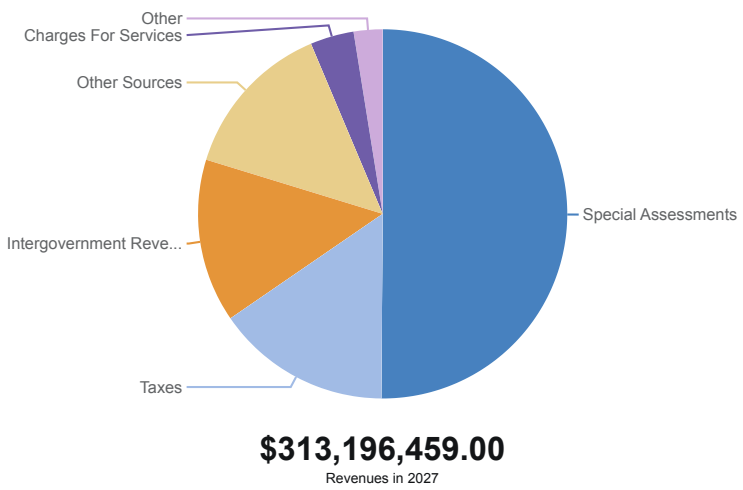
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Taxes	$63,000,000	$72,964,606	$63,000,000	$63,000,000
Intergovernment Revenue	$0	$2,193,562	$0	$0
Charges For Services	$215,000	$264,172	$225,000	$225,000
Miscellaneous Revenues	$0	$5,789,621	$0	$0
Other Sources	-$1,677,750	$0	-$1,883,750	-$1,936,000
TOTAL	**$61,537,250**	**$81,211,961**	**$61,341,250**	**$61,289,000**

L.O.S.T. by Expense Type

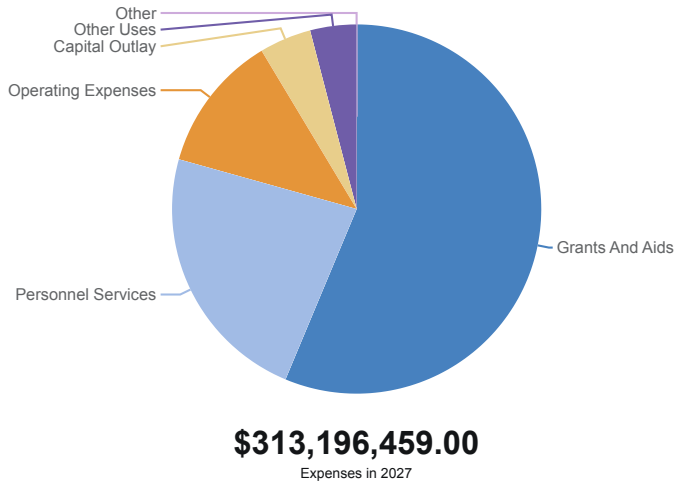
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$2,208,039	$1,780,500	$2,418,076	$2,402,190
(51304) Other Salaries - Terminal Pay	$0	$1,067	$0	$0
(51401) Overtime	$0	$53	$0	$0
(51501) Special Pay	$14,100	$0	$19,800	$28,800
(52101) FICA Taxes	$168,380	$130,617	$186,497	$182,402
(52102) FICA Pretax Savings	$0	$4,907	$0	$0
(52201) Retirement Contributions	$302,762	$251,874	$345,917	$325,350
(52301) Life & Health Insurance	$402,588	$404,312	$443,850	$468,238
(52401) Worker's Compensation	$25,224	$24,854	$22,511	$30,861
PERSONNEL SERVICES TOTAL	**$3,121,093**	**$2,598,183**	**$3,436,651**	**$3,437,841**
Operating Expenses				
(53101) Professional Services	$0	$26,713	$0	$0
(53401) Other Contractual Service	$1,732,506	$1,238,793	$1,498,675	$1,500,194
(54101) Communications	$1,440	$0	$1,440	$0
(54301) Utility Services	$332,793	$318,232	$329,193	$328,961
(54401) Rentals & Leases	$22,000	$15,565	$22,500	$15,000
(54504) Premium-Vehicle	$25,155	$25,155	$36,069	$41,008
(54601) Repair & Maintenance	$330,241	$592,726	$332,441	$332,290
(54608) Vehicle Repair & Maintenance	$4,400	$7,297	$12,300	$11,101
(54701) Printing & Binding	$11,000	$100	$11,000	$0
(54901) Other Current Chgs & Obl.	$300	$488	$300	$488
(55201) Operating Supplies	$110,184	$128,225	$98,484	$84,472
(55206) Capital Under $5K	$0	$4,959	$0	$0
OPERATING EXPENSES TOTAL	**$2,570,019**	**$2,358,252**	**$2,342,402**	**$2,313,514**
Capital Outlay				
(56101) Land	$0	$9,398	$0	$0
(56201) Buildings	$888,167	$2,142,748	$888,167	$888,167
(56301) Improv Other Than Buildgs	$38,858,122	$33,037,547	$40,342,222	$39,960,713
(56359) Iob- Yr End Accruals	$0	$792,236	$0	$0
(56401) Machinery & Equipment	$6,835,000	$5,808,490	$4,000,000	$4,000,000
(56402) Vehicles	$0	$4,124,323	$560,000	$610,000
CAPITAL OUTLAY TOTAL	**$46,581,289**	**$45,914,743**	**$45,790,389**	**$45,458,880**
Grants And Aids				
(58101) Aids To Government Agency	$55,000	$33,287	$55,000	$55,000
(58201) Aids To Private Organiz.	$1,305,000	$779,009	$1,305,000	$1,305,000
GRANTS AND AIDS TOTAL	**$1,360,000**	**$812,296**	**$1,360,000**	**$1,360,000**
Other Uses				
(59101) Transfers	$6,921,849	$6,921,849	$7,434,308	$7,743,515
(59123) Transfer To 203	$983,000	$983,000	$977,500	$975,250
OTHER USES TOTAL	**$7,904,849**	**$7,904,849**	**$8,411,808**	**$8,718,765**
TOTAL	**$61,537,250**	**$59,588,323**	**$61,341,250**	**$61,289,000**

Special Revenue Funds

Special Revenue Funds by Revenue Type



Special Revenue Funds by Expense Type



Special Revenue Funds by Revenue Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Taxes	$46,113,132	$55,442,638	$47,414,974	$47,961,164
Permit,Fees,Spec Asmts	$561,150	$563,712	$541,150	$513,150
Intergovernment Revenue	$44,007,957	$70,626,210	$45,162,184	$44,832,241
Charges For Services	$9,103,334	$10,608,366	$11,717,108	$11,974,856
Fines & Forfeitures	$567,500	$1,657,884	$819,500	$923,000
Miscellaneous Revenues	$3,406,255	$15,020,403	$6,802,338	$4,237,609
Other Sources	$42,939,353	$20,757,027	$39,731,547	$43,558,672
Franchise Fees	$2,100,000	$2,340,121	$2,200,000	$2,250,000
Special Assessments	$100,889,379	$100,862,079	$156,870,833	$156,945,767
TOTAL	**$249,688,060**	**$277,878,440**	**$311,259,634**	**$313,196,459**

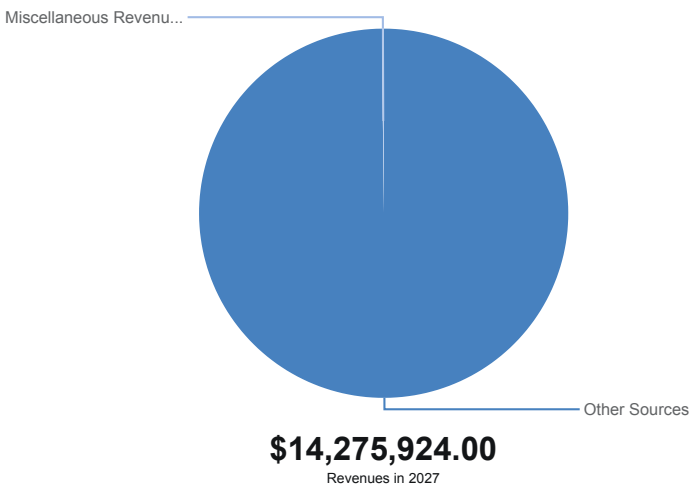
Special Revenue Funds by Expense Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$37,841,173	$32,803,111	$39,435,476	$42,534,197
(51301) Other Salaries & Wages	$587,950	$97,628	$447,000	$118,950
(51302) Other Salaries&Wages-Vff	$0	$151,781	$0	$200,000
(51304) Other Salaries - Terminal Pay	$0	$616,659	$0	$0
(51401) Overtime	$2,643,001	$3,528,420	$2,631,221	$3,037,242
(51501) Special Pay	$938,868	$831,676	$1,035,498	$1,247,796
(51901) Reimbursed Salaries/Wages	$0	-$51,582	$0	$0
(52101) FICA Taxes	$3,206,072	$2,797,753	$3,325,304	$3,556,310
(52102) FICA Pretax Savings	$0	$98,231	$0	$0
(52201) Retirement Contributions	$8,946,531	$7,929,730	$9,749,491	$10,598,944
(52203) 457 Retirement Contrib	$0	$28,066	$0	$0
(52301) Life & Health Insurance	$7,893,515	$8,273,913	$7,975,880	$9,227,985
(52401) Worker's Compensation	$1,685,523	$1,684,282	$1,543,595	$1,636,908
PERSONNEL SERVICES TOTAL	**$63,742,633**	**$58,789,670**	**$66,143,465**	**$72,158,332**
Operating Expenses				
(53101) Professional Services	$2,161,781	$4,095,184	$2,226,929	$2,189,591
(53201) Accounting & Auditing	$100,000	$10,000	$100,000	$20,000
(53301) Court Reporter Services	$500	$0	$500	$500
(53401) Other Contractual Service	$5,429,169	$6,301,437	$7,373,631	$6,701,463
(53404) Fixed Route Bus Costs	$288,133	$5,018	$138,133	$5,000
(53405) Ada Paratransit Costs	$0	$1,878,948	$1,450,560	$0
(53416) Non-Ada Paratransit	$0	$1,822,696	$1,119,060	$0
(53501) Investigations	$0	$73,292	$0	$0
(54001) Travel & Per Diem	$189,415	$79,150	$183,627	$176,925
(54101) Communications	$1,617,417	$930,156	$973,697	$832,310
(54201) Postage & Freight	$139,286	$107,746	$142,912	$145,271
(54301) Utility Services	$4,824,805	$3,568,131	$4,041,147	$4,307,274
(54401) Rentals & Leases	$124,207	$231,001	$113,016	$93,970
(54501) Insurance/Surety Bonds	$1,223,660	$1,020,829	$1,161,390	$1,499,192
(54503) Premium-Property/Building	$305,539	$223,039	$241,811	$221,574
(54504) Premium-Vehicle	$1,105,668	$1,001,109	$1,180,341	$1,128,358
(54601) Repair & Maintenance	$4,278,102	$17,996,667	$4,441,230	$3,783,262
(54606) Preventative Maint	$900,000	$456,277	$659,023	$710,000
(54607) Support Facility Repairs	$63,500	$77,452	$63,500	$75,000
(54608) Vehicle Repair & Maintenance	$1,594,376	$1,152,974	$1,842,683	$1,797,060
(54701) Printing & Binding	$76,796	$155,995	$87,846	$81,550
(54801) Promotional Activities	$168,857	$129,200	$249,299	$237,000
(54901) Other Current Chgs & Obl.	$581,464	$554,648	$1,624,182	$1,441,217
(54905) Legal Advertising	$2,500	$2,442	$5,000	$5,000
(54931) Host Ordinance Items	$37,331	$30,616	$36,401	$41,017
(54933) Cost Alloc-Administrative	$150,000	$707,135	$780,000	$824,976
(54934) Cost Alloc-Indirect	$1,845,260	$1,316,452	$1,455,638	$1,442,216
(55101) Office Supplies	$127,174	$111,638	$124,937	$124,901
(55201) Operating Supplies	$5,276,349	$4,478,499	$4,986,604	$4,180,127
(55203) Computer Equip Under $5K	$15,000	$0	$25,000	$25,000
(55204) Fuel	$3,473,179	$1,906,675	$3,080,712	$2,579,541
(55206) Capital Under $5K	$0	$214,048	$20,000	$26,353
(55232) Operating-Tools	$6,000	$1,486	$6,000	$2,000
(55301) Road Materials & Supplies	$350,000	$261,330	$350,000	$350,000

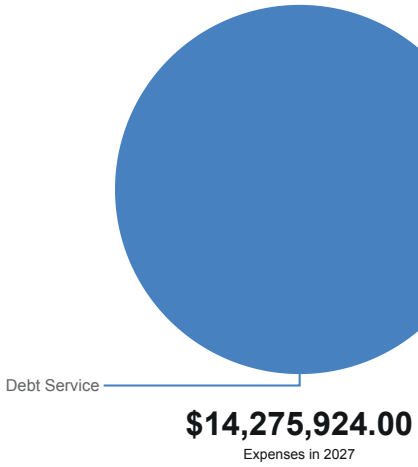
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55401) Book/Publ/Subscript/Membership	$1,347,290	$1,029,549	$746,430	$127,507
(55403) SBITA Agreements	$181,300	$656,793	$915,198	$2,207,500
(55501) Training/Registration	$318,735	$173,026	$355,980	$360,315
OPERATING EXPENSES TOTAL	**$38,302,793**	**$52,760,637**	**$42,302,417**	**$37,742,970**
Capital Outlay				
(56101) Land	$54,000	$5,565,562	$45,000	$0
(56201) Buildings	$200,000	$1,954,052	$850,402	$836,726
(56301) Improv Other Than Buildgs	$5,279,335	$18,790,420	$8,970,577	$9,842,632
(56359) Iob- Yr End Accruals	$0	$883,523	$0	$0
(56401) Machinery & Equipment	$631,154	$5,645,803	$1,355,996	$905,792
(56402) Vehicles	$0	$7,902,806	$2,500	$0
(56601) Books/Publicat/Libr. Matl	$900,000	$634,016	$892,050	$1,002,230
(56801) Intangible Assets	$0	$0	$1,473,506	$1,500,000
(56813) Lease-Equip Right to Use	$145,000	$0	$153,500	$145,000
CAPITAL OUTLAY TOTAL	**$7,209,489**	**$41,376,182**	**$13,743,531**	**$14,232,380**
Debt Service				
(57101) Debt Service Principal	$20,716	$0	$15,000	$15,000
(57201) Debt Service Interest	$13,778	$131,169	$15,000	$15,000
DEBT SERVICE TOTAL	**$34,494**	**$131,169**	**$30,000**	**$30,000**
Grants And Aids				
(58101) Aids To Government Agency	$280,000	$510,587	$295,000	$285,000
(58216) VP DIRECT PROGRAMMING	$0	$8,054,995	$0	$0
(58217) VP OPERATIONS	$0	$361,649	$0	$0
(58245) PS PERSONNEL	$0	$476,857	$0	$0
(58246) PS DIRECT PROGRAMMING	$0	$794,996	$0	$0
(58247) PS OPERATIONS	$0	$79,862	$0	$0
(58108) LPP WEST FLORIDA HOSP	$16,931,647	$16,819,490	$60,659,946	$60,659,946
(58109) LPP ASCENSION SACRED HRT	$41,450,459	$41,175,886	$31,391,531	$31,391,531
(58110) LPP SELECT SPECILTY HOSP	$1,404,758	$1,395,453	$2,768,071	$2,768,071
(58111) LPP BAPTIST HOSPITAL	$19,587,721	$19,457,969	$32,055,705	$32,055,705
(58112) LPP Encompass Health Rehab Hospital of Pensacola	$756,396	$751,386	$283,039	$283,039
(58235) Neighborhood Engage - Event	$0	$50,420	$0	$0
(58201) Aids To Private Organiz.	$4,247,278	$2,588,601	$2,788,429	$4,118,194
(58204) Human Relations Commissio	$60,000	$6,614	$90,000	$0
(58210) ARPA - Aid	$0	$5,617,121	$0	$0
(58215) Visit Pensacola	$13,325,000	$1,495,502	$14,392,921	$14,842,829
(58255) ACE DIRECT PROGRAMMING	$0	$1,316,068	$0	$0
(58301) Other Grants & Aids	$25,676,960	$3,627,746	$26,604,325	$29,924,652
GRANTS AND AIDS TOTAL	**$123,720,219**	**$104,581,202**	**$171,328,967**	**$176,328,967**
Other Uses				
(59101) Transfers	$7,177,113	$8,108,619	$6,541,028	$6,018,987
(59108) Transfer To Fund 110	$0	$65,000	$0	$0
(59123) Transfer To 203	$0	$318,359	$0	$2,495,009
(59801) Reserves	$9,501,319	$0	$10,170,226	$4,189,814
(59822) Reserve-Beach Renourish	$0	$0	$1,000,000	$0
OTHER USES TOTAL	**$16,678,432**	**$8,491,978**	**$17,711,254**	**$12,703,810**
TOTAL	**$249,688,060**	**$266,130,838**	**$311,259,634**	**$313,196,459**

Debt Service Fund

Debt Service Fund by Revenue Type



Debt Service Fund by Expense Type



Debt Service Fund by Revenue Type

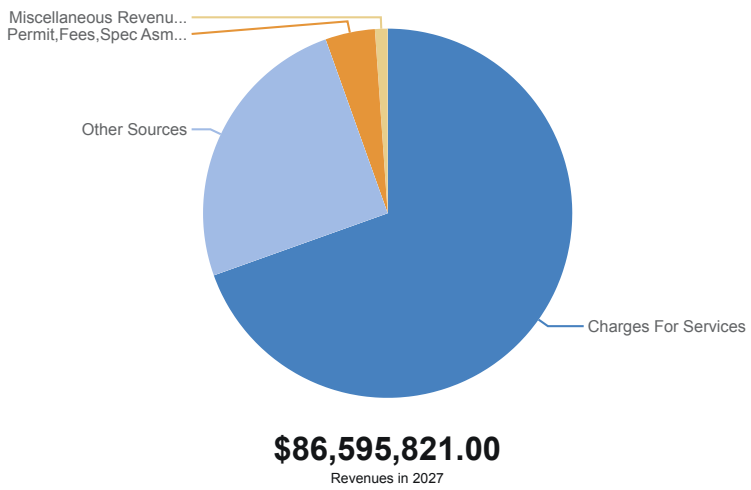
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Miscellaneous Revenues				
Interest Earnings	$16,000	$276,222	$16,000	$18,500
MISCELLANEOUS REVENUES TOTAL	**$16,000**	**$276,222**	**$16,000**	**$18,500**
Other Sources				
Transfer From 312	$0	$80,800	$0	$0
Transfer From 001	$5,287,799	$5,287,799	$5,285,824	$5,283,465
Transfer From 108	$0	$318,359	$0	$2,495,009
Transfer From 167	$1,315,500	$1,315,500	$1,313,500	$1,304,250
Transfer From 352	$983,000	$983,000	$977,500	$975,250
Transfer From 353	$4,197,700	$4,197,700	$4,199,450	$4,199,450
OTHER SOURCES TOTAL	**$11,783,999**	**$12,183,158**	**$11,776,274**	**$14,257,424**
TOTAL	**$11,799,999**	**$12,459,380**	**$11,792,274**	**$14,275,924**

Debt Service Fund by Expense Type

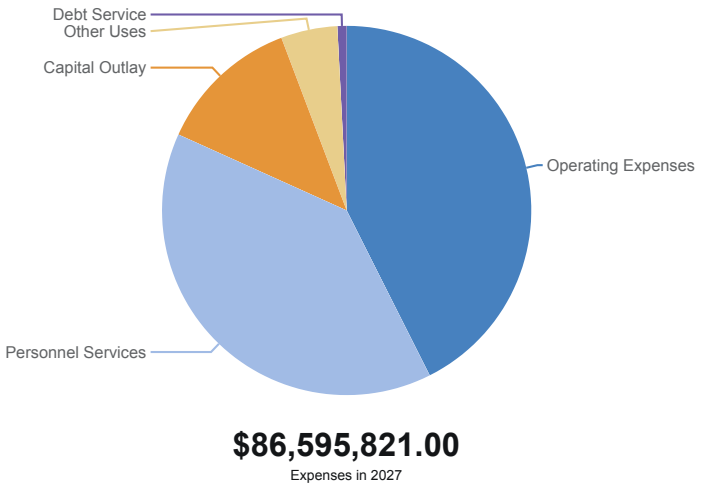
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Debt Service				
(57101) Debt Service Principal	$6,460,000	$6,460,000	$6,715,000	$8,338,100
(57201) Debt Service Interest	$5,323,999	$5,642,358	$5,061,274	$5,919,324
(57301) Other Debt Service Costs	$16,000	$76,936	$16,000	$18,500
DEBT SERVICE TOTAL	**$11,799,999**	**$12,179,294**	**$11,792,274**	**$14,275,924**
TOTAL	**$11,799,999**	**$12,179,294**	**$11,792,274**	**$14,275,924**

Enterprise Funds

Enterprise Funds by Revenue Type



Enterprise Funds by Expense Type



Enterprise Funds by Revenue Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Permit,Fees,Spec Asmts				
Permits	$1,150,000	$920,250	$1,000,000	$850,000
Building Permit Fees	$1,400,000	$1,260,221	$1,300,000	$1,100,000
Sign Permit Fees	$20,000	$26,428	$22,000	$25,000
Mechanical Permit Fees	$400,000	$349,691	$340,000	$360,000
Plan Review Fees	$500,000	$528,287	$475,000	$410,000
Electrical Permit Fees	$700,000	$499,936	$525,000	$450,000
Plumbing Permit Fees	$500,000	$385,212	$350,000	$360,000

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Gas Permit Fees	$65,000	$46,850	$60,000	$45,000
Fire Safety Permit Fees	$0	$177,617	$0	$170,000
Setback Permit Fees	$0	$1,610	$0	$0
PERMIT,FEES,SPEC ASMTS TOTAL	**$4,735,000**	**$4,196,102**	**$4,072,000**	**$3,770,000**
Charges For Services				
Othr Gen Gov Chrgs & Fees	$206,000	$151,875	$173,500	$140,100
Chgs For Svcs-Ambulance F	$23,000,000	$33,183,770	$31,275,000	$35,350,000
Other Public Safety Chrgs	$12,000	$4,720	$9,000	$5,000
Chrgs-Garbage/Solid Waste	$18,964,000	$18,509,489	$18,509,000	$17,839,650
Chrgs For Srv-Spec Rec	$5,495,000	$7,601,118	$5,760,000	$6,884,000
CHARGES FOR SERVICES TOTAL	**$47,677,000**	**$59,450,973**	**$55,726,500**	**$60,218,750**
Fines & Forfeitures	$0	$1,493	$0	$0
Miscellaneous Revenues	$898,600	$4,988,731	$925,600	$958,400
Other Sources				
Other Non-Operating Sourc	$6,028,000	$0	$7,627,500	$8,360,000
Grants And Donations-Othe	$0	$3,888,909	$0	$0
Estimated Fund Balance	$14,346,895	$0	$8,686,343	$10,018,471
Transfer From 108	$4,511,000	$4,992,506	$3,810,000	$3,270,200
OTHER SOURCES TOTAL	**$24,885,895**	**$8,881,415**	**$20,123,843**	**$21,648,671**
TOTAL	**$78,196,495**	**$77,518,714**	**$80,847,943**	**$86,595,821**

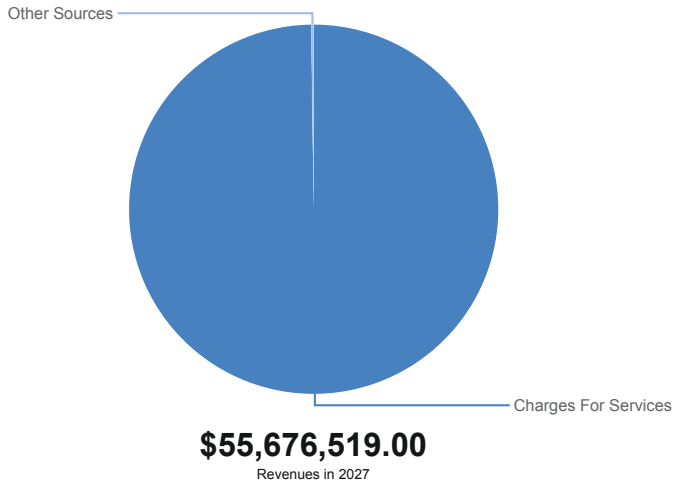
Enterprise Fund

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$14,834,785	$13,784,363	$17,150,245	$18,859,524
(51301) Other Salaries & Wages	$700,000	$1,031,871	$700,000	$700,000
(51304) Other Salaries - Terminal Pay	$0	$376,115	$0	$0
(51401) Overtime	$1,889,300	$2,228,392	$1,906,800	$1,981,000
(51501) Special Pay	$118,948	$184,740	$169,372	$200,236
(52101) FICA Taxes	$1,337,598	$1,311,618	$1,524,376	$1,632,053
(52102) FICA Pretax Savings	$0	$35,974	$0	$0
(52201) Retirement Contributions	$4,523,285	$4,435,627	$5,447,233	$6,011,752
(52202) Pension Related-Frs/His	$0	-$1,894,486	$0	$0
(52301) Life & Health Insurance	$3,064,610	$2,873,180	$3,496,680	$3,904,290
(52401) Worker's Compensation	$545,629	$555,390	$582,345	$630,990
(52601) Opeb-Other Post Emp Bene	$0	-$158,844	$0	$0
PERSONNEL SERVICES TOTAL	**$27,014,155**	**$24,763,940**	**$30,977,051**	**$33,919,845**
Operating Expenses				
(53101) Professional Services	$530,400	$295,856	$770,400	$560,228
(53301) Court Reporter Services	$25,000	$10,797	$25,000	$12,000
(53401) Other Contractual Service	$9,377,914	$13,334,962	$10,258,057	$10,816,063
(53499) Cash Subsidy	$900,000	$0	$900,000	$925,000
(54001) Travel & Per Diem	$38,145	$24,874	$67,600	$56,159
(54101) Communications	$175,184	$158,320	$197,984	$215,938
(54201) Postage & Freight	$71,450	$58,602	$71,800	$72,849
(54301) Utility Services	$506,053	$372,993	$593,597	$548,397
(54401) Rentals & Leases	$136,818	$22,065	$121,640	$228,900
(54501) Insurance/Surety Bonds	$14,459	$1,748	$2,500	$5,000
(54503) Premium-Property/Building	$386,627	$386,627	$373,755	$364,749
(54504) Premium-Vehicle	$571,468	$571,467	$660,085	$745,236
(54601) Repair & Maintenance	$2,304,187	$1,904,836	$2,317,135	$2,323,435
(54608) Vehicle Repair & Maintenance	$1,650,820	$1,279,967	$1,992,050	$1,643,800
(54701) Printing & Binding	$43,700	$27,177	$62,700	$45,150
(54801) Promotional Activities	$27,000	$9,068	$27,000	$15,000
(54901) Other Current Chgs & Obl.	$241,775	$166,323	$220,945	$159,865
(54905) Legal Advertising	$2,000	$0	$2,000	$1,000
(54931) Host Ordinance Items	$12,565	$7,335	$16,965	$16,965
(54934) Cost Alloc-Indirect	$1,908,530	$1,908,530	$2,438,369	$2,582,335
(54998) Provision-Closure&Lt Care	$1,500,000	$4,077,280	$1,500,000	$1,500,000
(54999) Cash Short	$0	$53	$0	$0
(55101) Office Supplies	$64,600	$57,960	$58,400	$65,200
(55201) Operating Supplies	$1,423,299	$1,866,544	$2,125,419	$2,896,757
(55203) Computer Equip Under $5K	$0	$22,431	$0	$8,000
(55204) Fuel	$1,846,584	$1,411,103	$1,935,748	$1,874,088
(55206) Capital Under $5K	$0	$175,964	$0	$0
(55301) Road Materials & Supplies	$200,000	$196,864	$200,000	$200,000
(55401) Book/Publ/Subscript/Membership	$63,461	$40,292	$87,256	$64,531
(55403) SBITA Agreements	$0	$366,480	$188,828	$460,128
(55501) Training/Registration	$82,250	$40,511	$113,130	$101,655
(55801) Bad Debt	$0	$0	$1,000	$0
(55901) Depreciation	$6,013,605	$4,753,988	$5,930,473	$6,760,000

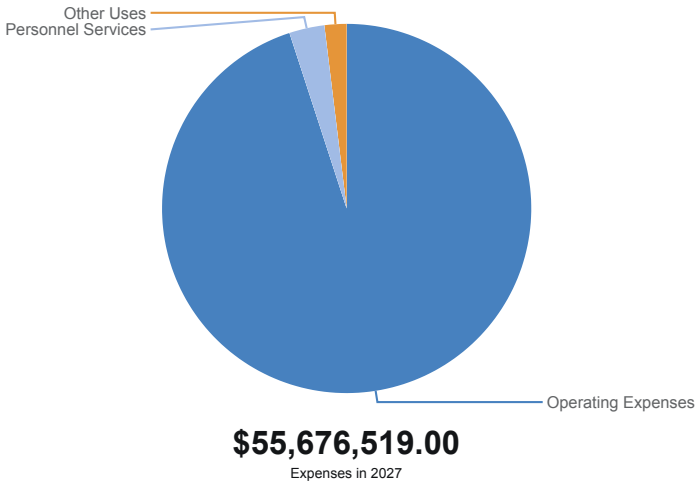
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55902) Depreciation-Leases	$0	$1,569,651	$1,402,000	$1,600,000
OPERATING EXPENSES TOTAL	**$30,117,894**	**$35,120,666**	**$34,661,836**	**$36,868,428**
Capital Outlay				
(56201) Buildings	$300,000	$3,234,073	$0	$1,670,200
(56259) Bldg Yr End Accruals	$0	$3,387,923	$0	$0
(56299) Bldg Yr End Reclass	$0	-$6,621,996	$0	$0
(56301) Improv Other Than Buildgs	$9,650,000	$2,347,401	$5,050,000	$5,043,000
(56359) Iob- Yr End Accruals	$0	$157,692	$0	$0
(56399) Iob Yr End Reclass	$0	-$2,505,093	$0	$0
(56401) Machinery & Equipment	$5,559,500	$5,487,723	$3,867,200	$1,601,000
(56402) Vehicles	$709,560	$1,080,484	$490,000	$589,000
(56499) Equip Yr End Reclass	$0	-$6,568,207	$0	$0
(56813) Lease-Equip Right to Use	$1,357,712	$0	$1,918,868	$1,918,868
CAPITAL OUTLAY TOTAL	**$17,576,772**	**$0**	**$11,326,068**	**$10,822,068**
Debt Service				
(57101) Debt Service Principal	$300,000	$0	$350,000	$700,000
(57201) Debt Service Interest	$0	$344,290	$0	$0
DEBT SERVICE TOTAL	**$300,000**	**$344,290**	**$350,000**	**$700,000**
Other Uses				
(59101) Transfers	$1,839,924	$1,839,924	$1,862,719	$1,868,006
(59143) Transfer To 143	$500,000	$500,000	$500,000	$500,000
(59801) Reserves	$847,750	$0	$1,170,269	$1,917,474
OTHER USES TOTAL	**$3,187,674**	**$2,339,924**	**$3,532,988**	**$4,285,480**
TOTAL	**$78,196,495**	**$62,568,820**	**$80,847,943**	**$86,595,821**

Internal Service Funds

Internal Service Funds by Revenue Type



Internal Service Fund by Expense Type



Internal Service Funds by Revenue Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Charges For Services	$53,229,859	$50,727,644	$54,162,699	$55,564,981
Miscellaneous Revenues	$1,000	$1,037,141	$100	$0
Other Sources	$80,000	$0	$80,000	$111,538
TOTAL	**$53,310,859**	**$51,764,785**	**$54,242,799**	**$55,676,519**

Internal Service Fund by Expense Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,145,132	$1,008,198	$1,181,324	$1,195,756
(51301) Other Salaries & Wages	$0	$2,573	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$551	$0	$0
(51401) Overtime	$0	$4,481	$0	$15,000
(51501) Special Pay	$6,600	$3,000	$6,600	$6,600
(52101) FICA Taxes	$88,039	$78,093	$90,875	$92,245
(52102) FICA Pretax Savings	$0	$3,171	$0	$0
(52201) Retirement Contributions	$165,622	$162,432	$176,281	$174,341
(52202) Pension Related-Frs/His	$0	-$69,376	$0	$0
(52301) Life & Health Insurance	$193,500	$250,627	$192,500	$217,375
(52401) Worker's Compensation	$12,574	$12,574	$11,273	$13,591
(52601) Opeb-Other Post Emp Bene	$0	-$21,738	$0	$0
PERSONNEL SERVICES TOTAL	**$1,611,467**	**$1,434,585**	**$1,658,853**	**$1,714,908**
Operating Expenses				
(53101) Professional Services	$2,511,053	$2,533,385	$2,759,053	$3,171,545
(53401) Other Contractual Service	$25,588,807	$28,130,656	$25,706,000	$27,859,000
(54001) Travel & Per Diem	$5,618	$3,173	$18,043	$17,404
(54101) Communications	$6,776	$4,640	$7,160	$7,160
(54201) Postage & Freight	$9,040	$144	$3,065	$3,090
(54301) Utility Services	$15,000	$10,594	$12,000	$12,000
(54401) Rentals & Leases	$10,000	$1,520	$10,000	$10,000
(54501) Insurance/Surety Bonds	$12,908,490	$12,170,753	$13,027,842	$13,171,834
(54504) Premium-Vehicle	$1,029	$1,029	$1,054	$1,075
(54506) Claims-Building Liability	$250,000	-$435,941	$250,000	$250,000
(54507) Claims-Vehicle Liability	$365,000	-$454,677	$265,000	$350,000
(54508) Physical Damage - Vehicles	$340,000	$195,630	$325,000	$360,000
(54510) Claims-Work Comp Liability	$450,000	$101,930	$425,000	$375,000
(54514) Claims-General Liability	$395,000	$117,798	$390,000	$345,000
(54515) Claims-Legal Insurance	$5,000	$0	$5,000	$5,000
(54601) Repair & Maintenance	$76,660	$159,032	$76,669	$76,127
(54608) Vehicle Repair & Maintenance	$6,000	$5,113	$7,000	$7,000
(54701) Printing & Binding	$3,218	$371	$4,090	$4,090
(54901) Other Current Chgs & Obl.	$26,040	$24,422	$26,980	$41,049
(54931) Host Ordinance Items	$11,200	$8,164	$6,200	$6,200
(55101) Office Supplies	$5,700	$3,519	$5,700	$5,700
(55201) Operating Supplies	$116,200	$109,495	$118,200	$151,100
(55204) Fuel	$7,002,500	$4,741,993	$7,002,550	$6,002,520
(55401) Book/Publ/Subscript/Membership	$4,181	$2,375	$5,960	$5,268
(55403) SBITA Agreements	$49,622	$452,720	$522,104	$528,840
(55501) Training/Registration	$12,998	$10,879	$19,948	$18,809
(55901) Depreciation	$80,000	$71,686	$80,000	$100,000
OPERATING EXPENSES TOTAL	**$50,255,132**	**$47,970,402**	**$51,079,618**	**$52,884,811**
Other Uses				
(59801) Reserves	$1,444,260	$0	$1,504,328	$1,076,800
OTHER USES TOTAL	**$1,444,260**	**$0**	**$1,504,328**	**$1,076,800**
TOTAL	**$53,310,859**	**$49,404,988**	**$54,242,799**	**$55,676,519**



Fiscal Year 2026-2027

- **Board of County Commissioners**
- **County Attorney**
- **County Administrator**

Escambia County Board of County Commissioners
Organizational Chart

Citizens of Escambia County

Board of County Commissioners

County Administrator
Wes Moreno

County Attorney
Alison Rogers

Human Resources
Nikki Powell, Director
Janice Floyd, Deputy Director

Communications and Public Information
Kaycee Lagarde, Director

Extension Services and 4-H
Nick Simmons, Director

Information Technology
John Erar, Chief Information Officer

Office of Management and Budget
Stephan Hall, Director

Veterans Services
Stevan Davis and Lisa Horan, Veterans Service Officers

Community and Administrative Assistant County Administrator
Wesley Hall

Animal Services
John Robinson, Director
Kevin Monfreda, Deputy Director
- Animal Welfare and Enforcement
- Animal Welfare and Adoption Center

Library Services
Rachel Nicholas, Interim Director/ Deputy Director
- Library Public Services
- Library Educational Services

Neighborhood and Human Services
Clara Long, Director
Laytonya Carter, Deputy Director
- Neighborhood Enterprises
- Community Redevelopment Agency
- Safe Neighborhoods
- Human Assistance
- Indigent Burial
- Job Skills Training
- Community Centers
- After-school and Summer Programs

Natural Resources Management
Chips Kirschenfeld, Director
Deputy County Administrator
Tim Day, Deputy Director
- Environmental Code Enforcement
- Marine Resources
- Mosquito Control
- Natural Resources Conservation
- RESTORE
- Resiliency and Environmental Justice
- Water Quality and Land Management

Parks and Recreation
Michael Rhodes, Director
Adam Reed, Deputy Director
- Community Centers
- Equestrian Center
- Park Maintenance and Construction
- Recreational Services

Pensacola Bay Center
Michael Capps, General Manager

Purchasing Office
Lyndsey Stevens, Director

Infrastructure and Public Safety Assistant County Administrator
Debbie Bowers

Building Services
Tim Tolbert, Director
Rhonda Royals, Deputy Director
- Contractor Licensing
- Inspections
- Permitting
- Plans Review

Corrections
Rich Powell, Director
- Work Annex
- Community Detention
- Community Corrections
- Check Diversions
- Misdemeanor Probation
- Pretrial Diversion
- Pretrial Release

Mass Transit
Thaddeus Davenport, Director
Vacant Deputy Director

Development Services
Horace Jones, Director
Andrew Holmer, Deputy Director
- Development Review
- Planning and Zoning
- Geographic Information Systems (GIS)

Engineering
Joy Blackmon, Director
Lee Rodgers, Deputy Director
- Engineering Design and Construction Project Management
- Survey
- Traffic Management / Planning
- Bob Sikes Toll Bridge Operations

Facilities Management
Rob Hogan, Director
Robert Freeman, Deputy Director
- Custodial Services Design Construction
- Administration Team
- Real Estate
- Utilities

Public Safety
Eric Gilmore, Director
Travis Tompkins, Deputy Director
- Emergency Communications
- Emergency Business Operations
- Emergency Management
- Emergency Medical Services
- Fire Rescue
- Pensacola Beach Lifeguards

Public Works
James Higdon, Director
Vacant, Deputy Director
- Roads Infrastructure
- Fleet Maintenance
- Pensacola Beach Public Works

Waste Services
Andy Liess, Director
Michael Guy, Deputy Director
- Palafox Transfer Station
- Waste Services Operations
- Engineering Environmental

MyEscambia.com/contact-us/senior-staff

FY 2026/27 POSITION SUMMARY

	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Board of County Commissioners					
Animal Welfare Department	35.00	34.00	36.00	37.00	37.00
Board of County Commissioners	10.00	10.00	10.00	11.00	11.00
Building Services Department	39.00	48.00	48.00	49.00	49.00
Communications & Public Information	4.00	4.00	4.00	4.00	4.00
Corrections Department	643.00	637.00	635.00	640.00	637.00
County Administrator	13.00	13.00	13.00	14.00	14.00
County Attorney	12.00	12.00	12.00	12.00	12.00
Development Services Department	29.00	30.00	30.00	30.00	30.00
Engineering Department	50.00	49.00	51.00	51.00	50.00
Extension Services	16.00	16.00	15.00	15.00	15.00
Facilities Management Department	72.00	72.00	73.00	75.00	75.00
Human Resources Department	22.00	22.00	22.00	21.00	21.00
Information Technology Department	23.00	23.00	23.00	23.00	24.00
Library Services Department	82.00	82.00	84.00	85.00	85.00
Management & Budget Services Department	6.00	6.00	6.00	6.00	6.00
Mass Transit Department	141.00	107.00	107.00	97.00	137.00
Natural Resources Management Department	61.00	58.00	58.00	62.00	62.00
Neighborhood & Human Services Department	26.00	27.00	27.00	29.00	28.00
Parks and Recreation Department	29.00	29.00	29.00	31.00	31.00
Public Safety Department	503.00	538.00	532.00	558.00	597.00
Public Works Department	179.00	192.00	192.00	190.00	191.00
Purchasing Department	9.00	9.00	9.00	9.00	9.00
Waste Services Department	48.00	53.00	54.00	57.00	57.00
Total Board of County Commissioners	**2,052.00**	**2,071.00**	**2,070.00**	**2,106.00**	**2,182.00**
Constitutional Officers/Judicial					
Property Appraiser	71.00	71.00	71.00	71.00	71.00
Clerk of the Courts	45.22	45.22	46.69	47.51	48.67
Sheriff	718.00	721.00	724.00	732.00	740.00
Supervisor of Elections	16.00	16.00	16.00	19.00	19.00
Tax Collector	108.00	108.00	108.00	108.00	108.00
Court Administrator	20.00	19.00	18.00	18.00	19.00
Total Constitutional Officers/Judicial	**978.22**	**980.22**	**983.69**	**995.51**	**1,005.67**
Grand Total	**3,030.22**	**3,051.22**	**3,053.69**	**3,101.51**	**3,187.67**
Employees per 10,000 in Population	**93.59**	**93.86**	**92.82**	**93.31**	**95.49**

SIGNIFICANT STAFFING CHANGES:

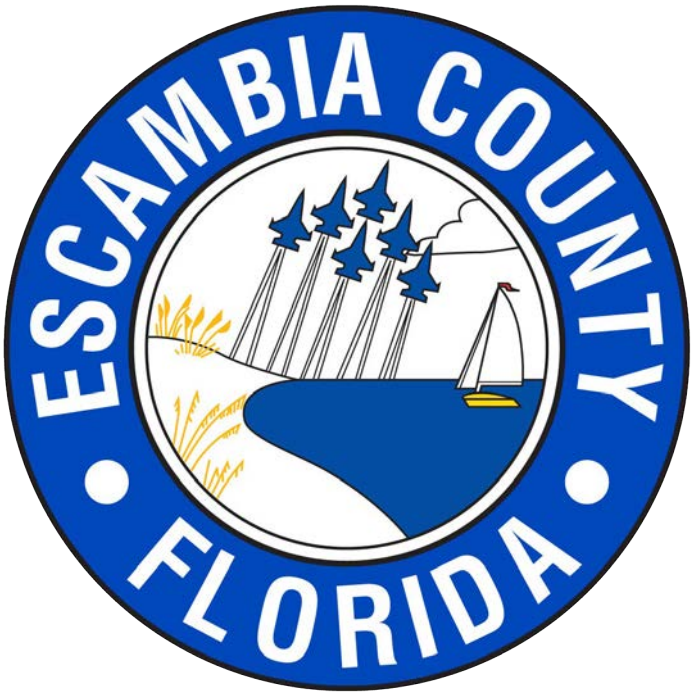
Overall the Board of County Commissioners positions increased personnel by 14 positions for FY 22/23.

Overall the Board of County Commissioners positions increased personnel by 19 positions for FY 23/24.

Overall the Board of County Commissioners positions decreased by 1 position for FY24/25.

Overall the Board of County Commissioners positions increased by 36 positions for FY25/26. The largest increase is in Public Safety which added 26 positions of which 17 are Paramedics

Overall the Board of County Commissioners positions increased by 76 positions for FY26/27. The largest increases are in Mass Transit which had a net increase of 40 positions in the Flex Transit Program and Public Safety which had an increase of 39 positions within several divisions.



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Board of County Commissioners



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

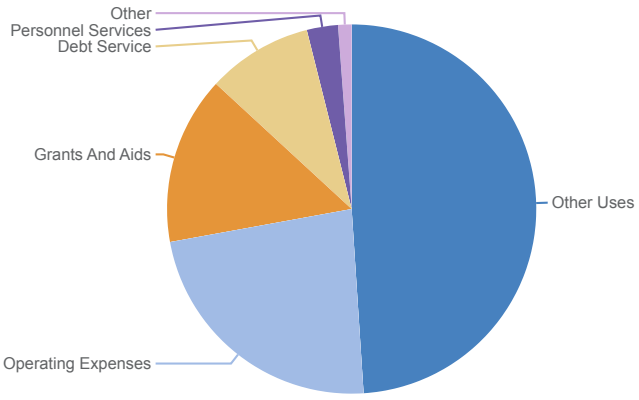
Objective

- Maintain the Public Trust in County Government through professionalism in government and improved community
- Provide Fiscal Restraint and Accountability and capitalize on alternative revenue generation without increasing the tax burden
- Enhance Customer Service by cultivating the development of a quality work force and strengthening customer service orientation and increasing transparency/accessibility to County services through its website/citizen's portal. Improve delivery of neighborhood and public services to the highest level possible.
- Foster Economic Growth and Development through the creation of an environment that cultivates planned growth, quality of life sustainability, job development, and tourism opportunities.
- Promote Infrastructure Excellence by way of improved road networks and transportation systems that meet growth demands, environmental preservation, and safe neighborhoods. Institutionalize continual reassessment and improvement of service, internal processes, methodology, efficiency, and cost-effectiveness.

Goal

The goal of the Board of County Commissioners, serving as the governing body of Escambia County, is to represent the community's interests and to reflect its standards in the adoption of public policy. The Board has legislative, executive, and quasi-judicial powers. The legislative authority, which derives from powers delegated to it by the state legislature, is exercised through the enactment of ordinances and resolutions. It exercises its executive authority by setting policy and, through the County Administrator, giving direction to County departments, commissions, and agencies. Judicial powers include passing on claims against the County, and serving in a review capacity in a wide variety of appeals.

Board of County Commissioners by Expense Type



$157,949,178.00
Expenses in 2027

Board of County Commissioners by Expense Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$706,844	$511,124	$734,806	$535,600
(51201) Regular Salaries & Wages	$1,826,577	$1,876,938	$1,968,387	$2,319,420
(51301) Other Salaries & Wages	$0	$1,998	$4,860	$0
(51304) Other Salaries - Terminal Pay	$0	$184,056	$0	$0
(51401) Overtime	$0	$17,217	$0	$0
(51501) Special Pay	$21,600	$18,000	$28,800	$33,660
(52101) FICA Taxes	$195,461	$191,574	$209,372	$220,507
(52102) FICA Pretax Savings	$0	$4,931	$0	$0
(52201) Retirement Contributions	$708,211	$675,987	$779,025	$789,254
(52301) Life & Health Insurance	$292,966	$358,272	$323,840	$334,170
(52401) Worker's Compensation	$9,522	$9,522	$11,811	$7,327
(52501) Unemployment Compensation	$100,000	$4,310	$75,000	$75,000
PERSONNEL SERVICES TOTAL	**$3,861,181**	**$3,853,930**	**$4,135,901**	**$4,314,938**
Operating Expenses				
(53101) Professional Services	$355,000	$489,058	$355,000	$404,515
(53301) Court Reporter Services	$500	$0	$500	$500
(53401) Other Contractual Service	$6,796,508	$10,386,818	$7,003,785	$8,216,474
(53499) Cash Subsidy	$900,000	$0	$900,000	$925,000
(54001) Travel & Per Diem	$454,000	$388,034	$429,000	$429,000
(54101) Communications	$14,632	$11,400	$13,938	$13,924
(54102) Postage-Trim	$260,000	$295,945	$273,500	$325,000
(54201) Postage & Freight	$13,550	$6,674	$7,800	$7,750
(54301) Utility Services	$27,000	$14,635	$23,736	$23,736

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(54401) Rentals & Leases	$850	$620	$765	$765
(54501) Insurance/Surety Bonds	$4,400	$4,521	$2,500	$5,000
(54503) Premium-Property/Building	$6,520,734	$6,520,734	$6,037,772	$5,905,740
(54504) Premium-Vehicle	$165,273	$165,272	$208,693	$224,016
(54514) Claims-General Liability	$300,000	$1,074,993	$300,000	$300,000
(54601) Repair & Maintenance	$365,977	$504,570	$344,971	$352,530
(54701) Printing & Binding	$1,400	$567	$1,400	$1,450
(54801) Promotional Activities	$16,000	$3,782	$3,000	$2,500
(54901) Other Current Chgs & Obl.	$519,300	$451,466	$501,266	$508,500
(54903) Medical Assistance For Ne	$5,818,910	$6,076,623	$6,849,760	$6,661,317
(54905) Legal Advertising	$20,000	$25,651	$15,000	$22,500
(54908) Municipal Code	$10,000	$0	$6,500	$2,500
(54909) Fl Dor Cse Service	$45,000	$44,580	$45,000	$45,000
(54910) Tax Increm Fin City Of Pe	$8,362,523	$8,506,848	$9,278,265	$9,834,942
(54922) Military Discharges	$500	$350	$0	$0
(54930) Tax Increm Fin Century	$55,669	$54,835	$62,283	$61,076
(54931) Host Ordinance Items	$21,250	$26,643	$16,250	$20,300
(54933) Cost Alloc-Administrative	$0	$507,135	$630,000	$630,000
(54934) Cost Alloc-Indirect	$635,000	$135,000	$154,500	$154,750
(55101) Office Supplies	$11,200	$21,712	$14,500	$14,500
(55201) Operating Supplies	$24,080	$24,444	$19,309	$15,636
(55204) Fuel	$31,298	$4,040	$12,015	$1,200
(55206) Capital Under $5K	$0	$85,026	$0	$0
(55401) Book/Publ/Subscript/Membership	$129,950	$106,790	$66,950	$109,000
(55403) SBITA Agreements	$0	$69,186	$37,500	$47,011
(55501) Training/Registration	$18,650	$20,928	$18,650	$18,650
(55901) Depreciation	$1,310,000	$366,756	$1,310,000	$1,310,000
OPERATING EXPENSES TOTAL	**$33,209,154**	**$36,395,636**	**$34,944,108**	**$36,594,782**
Capital Outlay				
(56201) Buildings	$0	$3,923,199	$0	$1,670,200
(56259) Bldg Yr End Accruals	$0	$3,387,923	$0	$0
(56299) Bldg Yr End Reclass	$0	-$5,642,731	$0	$0
(56301) Improv Other Than Buildgs	$0	$11,169,224	$0	$0
(56359) Iob- Yr End Accruals	$0	$388,498	$0	$0
(56399) Iob Yr End Reclass	$0	-$94,771	$0	$0
(56401) Machinery & Equipment	$3,211,000	$3,757,280	$2,525,200	$200,000
(56402) Vehicles	$0	$3,285,822	$0	$0
CAPITAL OUTLAY TOTAL	**$3,211,000**	**$20,174,443**	**$2,525,200**	**$1,870,200**
Debt Service				
(57101) Debt Service Principal	$7,160,000	$6,460,000	$7,415,000	$8,638,100
(57201) Debt Service Interest	$5,323,999	$5,642,358	$5,061,274	$5,919,324
(57301) Other Debt Service Costs	$16,000	$76,936	$16,000	$18,500
DEBT SERVICE TOTAL	**$12,499,999**	**$12,179,294**	**$12,492,274**	**$14,575,924**
Grants And Aids				
(58101) Aids To Government Agency	$387,649	$354,173	$387,649	$372,649
(58106) Dept Juv Justice Costs	$2,892,865	$3,070,761	$3,604,450	$4,566,064
(58216) VP DIRECT PROGRAMMING	$0	$8,054,995	$0	$0
(58217) VP OPERATIONS	$0	$361,649	$0	$0
(58245) PS PERSONNEL	$0	$476,857	$0	$0
(58246) PS DIRECT PROGRAMMING	$0	$794,996	$0	$0
(58247) PS OPERATIONS	$0	$79,862	$0	$0

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(58201) Aids To Private Organiz.	$2,487,516	$2,677,687	$1,977,858	$2,639,795
(58204) Human Relations Commissio	$125,000	$125,000	$31,250	$0
(58205) W Fl Regional Planning	$40,815	$0	$45,232	$45,232
(58209) Estuary Program	$126,350	$126,350	$126,350	$126,350
(58210) ARPA - Aid	$0	$5,617,121	$0	$0
(58215) Visit Pensacola	$13,325,000	$1,495,502	$14,392,921	$14,842,829
(58226) Escambia Community Clinic	$447,664	$447,664	$447,664	$447,644
(58231) Wildlife Sanctuary	$33,250	$33,250	$33,250	$33,250
(58234) Nwfl Comp Svcs For Childr	$145,700	$181,500	$150,000	$175,000
(58255) ACE DIRECT PROGRAMMING	$0	$1,316,068	$0	$0
GRANTS AND AIDS TOTAL	**$20,011,809**	**$25,213,435**	**$21,196,624**	**$23,248,813**
Other Uses				
(59101) Transfers	$5,826,500	$6,308,006	$5,123,500	$4,574,450
(59102) Transfer To 175	$7,819,845	$6,219,845	$7,977,623	$6,948,161
(59106) Transfer To 203	$5,287,799	$5,287,799	$5,285,824	$5,283,465
(59111) Transfer To 114	$678,501	$678,501	$752,527	$1,018,398
(59115) Tif Transfer	$8,103,407	$0	$9,422,749	$10,043,990
(59123) Transfer To 203	$0	$399,159	$0	$2,495,009
(59127) Transfer To 115 - Art V	$43,938	$43,938	$43,938	$0
(59143) Transfer To 143	$10,747,706	$10,747,706	$0	$0
(59801) Reserves	$5,072,000	$0	$5,572,869	$2,829,509
(59802) Reserve For Contingency	$35,500,000	$0	$36,500,000	$39,000,000
(59803) Reserve For Sheriff	$1,500,000	$0	$0	$0
(59805) Reserve For Operating	$3,361,136	$0	$3,917,839	$5,151,539
(59822) Reserve-Beach Renourish	$0	$0	$1,000,000	$0
OTHER USES TOTAL	**$83,940,832**	**$29,684,954**	**$75,596,869**	**$77,344,521**
TOTAL	**$156,733,975**	**$127,501,693**	**$150,890,976**	**$157,949,178**

Board of County Commissioners Administration

BOCC - Board of County Commissioners Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$497,430	$511,124	$519,110	$535,600
(51201) Regular Salaries & Wages	$446,103	$402,249	$485,573	$489,154
(51301) Other Salaries & Wages	$0	$558	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$91,304	$0	$0
(51501) Special Pay	$12,000	$12,000	$15,600	$19,200
(52101) FICA Taxes	$73,099	$75,113	$78,053	$79,862
(52102) FICA Pretax Savings	$0	$2,639	$0	$0
(52201) Retirement Contributions	$366,461	$353,502	$387,240	$373,070
(52301) Life & Health Insurance	$107,500	$149,357	$121,000	$129,250
(52401) Worker's Compensation	$1,529	$1,529	$1,234	$1,263
PERSONNEL SERVICES TOTAL	**$1,504,122**	**$1,599,376**	**$1,607,810**	**$1,627,399**
Operating Expenses				
(53401) Other Contractual Service	$101,480	$100,507	$111,480	$110,000
(54001) Travel & Per Diem	$42,000	$41,969	$42,000	$42,000
(54101) Communications	$12,000	$9,536	$12,000	$12,000
(54201) Postage & Freight	$1,250	$219	$1,250	$1,250
(54601) Repair & Maintenance	$1,000	$0	$1,000	$1,000
(54701) Printing & Binding	$1,400	$527	$1,400	$1,400
(54801) Promotional Activities	$1,000	$3,782	$3,000	$2,500
(54931) Host Ordinance Items	$1,250	$39	$1,250	$1,800
(55101) Office Supplies	$4,000	$12,124	$5,000	$5,000
(55201) Operating Supplies	$6,000	$3,824	$6,000	$6,000
(55204) Fuel	$0	$224	$2,000	$1,000
(55401) Book/Publ/Subscript/Membership	$1,950	$384	$1,950	$1,000
(55501) Training/Registration	$12,650	$14,118	$12,650	$12,650
OPERATING EXPENSES TOTAL	**$185,980**	**$187,251**	**$200,980**	**$197,600**
Grants And Aids	$250,000	$62,029	$214,858	$211,009
TOTAL	**$1,940,102**	**$1,848,656**	**$2,023,648**	**$2,036,008**

Budget Summary: The total budget for Board of County Commissioners Administration increased from $2,023,648 in FY 2025-26 to $2,036,008 in FY 2026-27, reflecting an increase of $12,360 or approximately 0.61%.

Non-Departmental

BCC - Non-Departmental

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(52501) Unemployment Compensation	$100,000	$4,310	$75,000	$75,000
PERSONNEL SERVICES TOTAL	**$100,000**	**$4,310**	**$75,000**	**$75,000**
Operating Expenses				
(53101) Professional Services	$255,000	$185,379	$255,000	$304,515
(53401) Other Contractual Service	$225,000	$227,140	$230,000	$285,760
(54001) Travel & Per Diem	$400,000	$340,657	$375,000	$375,000
(54102) Postage-Trim	$260,000	$295,945	$273,500	$325,000
(54201) Postage & Freight	$10,750	$4,886	$5,000	$5,000
(54503) Premium-Property/Building	$6,238,634	$6,238,634	$5,755,672	$5,620,740
(54504) Premium-Vehicle	$164,301	$164,301	$207,698	$223,930
(54601) Repair & Maintenance	$40,000	$7,853	$10,000	$10,000
(54801) Promotional Activities	$15,000	$0	$0	$0
(54901) Other Current Chgs & Obl.	$80,000	$35,722	$65,750	$75,000
(54903) Medical Assistance For Ne	$5,818,910	$6,076,623	$6,849,760	$6,661,317
(54905) Legal Advertising	$20,000	$25,651	$15,000	$22,500
(54908) Municipal Code	$10,000	$0	$6,500	$2,500
(54909) Fl Dor Cse Service	$45,000	$44,580	$45,000	$45,000
(54910) Tax Increm Fin City Of Pe	$8,362,523	$8,506,848	$9,278,265	$9,834,942
(54922) Military Discharges	$500	$350	$0	$0
(54930) Tax Increm Fin Century	$55,669	$54,835	$62,283	$61,076
(54931) Host Ordinance Items	$20,000	$26,605	$15,000	$18,500
(55101) Office Supplies	$0	$3,942	$2,500	$2,500
(55201) Operating Supplies	$6,000	$1,162	$4,000	$4,000
(55204) Fuel	$350	$0	$200	$200
(55401) Book/Publ/Subscript/Membership	$90,000	$95,492	$52,000	$95,000
(55403) SBITA Agreements	$0	$46,067	$12,500	$21,000
OPERATING EXPENSES TOTAL	**$22,117,637**	**$22,382,673**	**$23,520,628**	**$23,993,480**
Capital Outlay				
(56401) Machinery & Equipment	$0	$10,540	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$10,540**	**$0**	**$0**
Debt Service	$700,000	$0	$700,000	$300,000
Grants And Aids				
(58106) Dept Juv Justice Costs	$2,892,865	$3,070,761	$3,604,450	$4,566,064
(58201) Aids To Private Organiz.	$563,766	$470,969	$535,000	$568,079
(58204) Human Relations Commissio	$125,000	$125,000	$31,250	$0
(58205) W Fl Regional Planning	$40,815	$0	$45,232	$45,232
(58209) Estuary Program	$126,350	$126,350	$126,350	$126,350
(58226) Escambia Community Clinic	$447,664	$447,664	$447,664	$447,644
(58231) Wildlife Sanctuary	$33,250	$33,250	$33,250	$33,250
(58234) Nwfl Comp Svcs For Childr	$145,700	$181,500	$150,000	$175,000
GRANTS AND AIDS TOTAL	**$4,375,410**	**$4,455,495**	**$4,973,196**	**$5,961,619**
Other Uses				
(59102) Transfer To 175	$7,819,845	$6,219,845	$7,977,623	$6,948,161

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(59106) Transfer To 203	$5,287,799	$5,287,799	$5,285,824	$5,283,465
(59111) Transfer To 114	$678,501	$678,501	$752,527	$1,018,398
(59115) Tif Transfer	$8,103,407	$0	$9,422,749	$10,043,990
(59127) Transfer To 115 - Art V	$43,938	$43,938	$43,938	$0
(59143) Transfer To 143	$10,747,706	$10,747,706	$0	$0
(59801) Reserves	$800,000	$0	$1,150,000	$1,100,000
(59802) Reserve For Contingency	$35,500,000	$0	$36,500,000	$39,000,000
(59803) Reserve For Sheriff	$1,500,000	$0	$0	$0
(59805) Reserve For Operating	$3,361,136	$0	$3,917,839	$5,151,539
OTHER USES TOTAL	**$73,842,332**	**$22,977,789**	**$65,050,500**	**$68,545,553**
TOTAL	**$101,135,379**	**$49,830,807**	**$94,319,324**	**$98,875,652**

Budget Summary: The total budget for Non-Departmental increased from $94,319,324 in FY 2025-26 to $98,875,652 in FY 2026-27, reflecting an increase of $4,556,328 or approximately 4.83%.

County Attorney



Mission Statement

To provide quality legal services to the Board of County Commissioners and to County Administration in a timely, professional, and cost-effective manner.

Program Description

Profile

The Office of the County Attorney represents the Board of County Commissioners and its Administrator in all civil legal matters arising in the discharge of their official duties.

The County Attorney is responsible for the prosecution and the defense of all lawsuits brought by or against the County, the representation of the County at administrative hearings, the drafting or review of ordinances and resolutions, approval of all contracts, bonds or written instruments as to form and legal sufficiency and the rendering of legal opinions upon request to the Board of County Commissioners, constitutional officers and the County Administrator.

In addition, the Deputy County Attorney and the Assistant County Attorneys, upon request, provide legal support for County Boards and Advisory Committees.

With its staff of highly trained and experienced attorneys, and skilled support staff, the Office of the County Attorney is committed to carry out its mission of providing quality legal services to the Board of County Commissioners and to County Administration in a timely, professional, and cost-effective manner. All systems and policies of the County Attorney's Office will be developed to support this commitment.

Areas of Law

A. Administrative Law: The Office of the County Attorney represents Escambia County, its officials, and its employees; at all levels and in all issues that are subject to the Florida Administrative Procedure Act, Chapter 120, Florida Statutes. This representation involves all aspects of administrative law, including the investigations, administrative hearings, and appeals.

B. Appellate Law: The Office of the County Attorney represents the County in appellate proceedings brought in an administrative forum, or in state and federal courts. Appellate proceedings include discretionary review in the Florida Supreme Court or writs of certiorari and mandamus in trial courts.

C. Civil Litigation/Contracts and Torts: The Office of the County Attorney defends civil actions brought against the County under state or federal law for alleged intentional or negligent conduct that causes injury to a person or damages to property. These claims include allegations of negligent operation of a motor vehicle and negligent maintenance of improvements to public buildings, roads and other infrastructure.

The Office of the County Attorney represents the County in suits authorized by the Board of County Commissioners to recover damages to public property as well as the recovery of damages or losses as a result of a breach of any contract by a vendor, supplier, contractor, or other party.

D. Civil Rights: The Office of the County Attorney defends civil actions brought against the County, or its officers and employees, involving violations of an individual's constitutional rights and certain federal statutory rights, such as, claims under the 4th, 8th, and 14th amendments, claims under ADEA, ADA, FMLA, Title VII, Florida Civil Rights Act of 1992 and EEOC and FCHR administrative complaints.

E. Code Enforcement: The Office of the County Attorney prosecutes select Notices of Violation brought before the Special Magistrate as established by Chapter 162, Florida Statutes, and Chapter 30, Article II, Section 30-31 through 30-38 of The Escambia County Code of Ordinances. Notices of Violation are issued for violations of the County Code provisions governing health, environment, noise, nuisances, and land use and zoning regulations.

The Office of the County Attorney is also responsible for filing of nuisance abatement liens to recover the County's costs in clean-up of violations, as well as filings necessary to accomplish the release of liens when directed by the Board.

F. Collective Bargaining: The Office of the County Attorney represents the County and its bargaining team in negotiations between the County and the representatives of organized employees to determine the conditions of employment, such as wages, hours, discipline, and fringe benefits.

G. Contract and Construction Law: The Office of the County Attorney reviews all contracts to which the County is a party, including contracts for professional services subject to the CCNA, construction projects, special events, leases, use permits, grants and public works. The contract review process entails an initial review of the contracts for form and correctness and, if necessary, modification before execution. With respect to contracts for professional services subject to CCNA, the office represents the County in all phases of solicitation, ranking, selection, negotiation, and dispute resolution. As to construction contracts, the office represents the County in all phases of construction including dispute resolution. All contracts wherein the County is a purchaser are reviewed for consistency with state and county procurement law.

H. Corrections: The Office of the County Attorney advises the Chief Correctional Officer and his staff on all of corrections' legal issues, including the Corrections Officers' Bill of Rights, Accreditation Standards, legal standards for use of force, § 1983 actions, and Department of Justice consent agreement standards.

I. County Boards and Committees: The Office of the County Attorney, provides legal counsel for those boards and committees under the BCC, including sitting with the Planning Board, Board of Adjustments, and Contractor's Competency Board, and advises and provides training on Florida's Government-in-the-Sunshine Law to numerous committees such as the Marine Advisory Committee, the Opioid Abatement Funding Advisory Board, and the Library Board of Governance.

J. Election Law: The Office of the County Attorney, upon request, represents the Supervisor of Elections in all legal matters, including contract review, statutory interpretation, and litigation. The office also monitors all canvassing board activities and serves as counsel to the Canvassing Board

K. Eminent Domain: Upon a determination of public necessity by the board, the Office of the County Attorney institutes condemnation proceedings under the Florida Eminent Domain Law. Condemnation proceedings arise when negotiations to purchase property to be used for roads and other public facilities have been unsuccessful.

L. Franchise: Escambia County grants franchises to private entities which provide water, solid waste, electrical and gas services to the citizens of Escambia County. The Office of the County Attorney assists staff in the preparation of ordinances and contracts relating to the granting and operating of such franchises and renders legal opinions on matters relating to these franchises.

M. General Government Practice: The Office of the County Attorney advises the Board of County Commissioners and County Departments bureaus in local government matters such as the Florida Code of Ethics for Public Officials, dual office holding restrictions, Florida's Government-in-the-Sunshine Law, financial disclosure laws, and other statutes or regulations pertaining to local government officials and employees.

N. Intergovernmental Agreements: Escambia County has interlocal agreements with the City of Pensacola, the Town of Century and other governmental entities such as ECUA and the School Board. These agreements address a wide range of issues.

The Office of the County Attorney routinely reviews or prepares new interlocal agreements and amendments to existing agreements and provides assistance as requested by Administration.

O. Labor/Employment Law: The Office of the County Attorney represents Escambia County in employment matters before the Merit System Protection Board and provides advice to Administration regarding employee grievances, personnel policies, internal disciplinary actions and due process hearings. Additionally, the Office of the County Attorney works in conjunction with the County Administrator to emphasize preventative law. The County Attorney represents the County in all employment related litigation unless there is a conflict of interest.

P. Land Use and Planning: The Office of the County Attorney advises and represents the County in all land use, planning, zoning and land development regulation matters including: County initiated rezonings; administrative appeals before the Board of Adjustments (upon request), special exceptions and variances (where the County is the applicant); the development, amendment and implementation of the Comprehensive Plan and land development regulations. The Office of the County Attorney serves as counsel to the Board of Adjustment, the Planning Board and the Board of County Commissioners during public hearings on land use matters. The Office represents the County in proceedings before state agencies on these issues and provides legal counsel to the Department of Development Services, and Neighborhood and Environmental Services for matters involving the County's Comprehensive Plan and Land Development Code.

Q. Natural Disasters and Emergencies: The Office of the County Attorney assists Administration and the Public Safety Department in all facets of the law pertaining to all threats to public safety, including hurricanes, oil spills, police powers, FEMA disputes, NIMS, and emergency procurements. The Office aspires maintains 100% compliance with FEMA training and certification requirements.

R. Real Property Law: The Office of the County Attorney routinely drafts and reviews legal documents relating to easements, leases, dedications, and conveyances, and represents the County in all real property transactions as well as lawsuits arising from real property matters including inverse condemnation and Bert J. Harris, Jr. claims. The Office also reviews all contracts and instruments on behalf of Neighborhood and Human Services.

S. Risk Management: The Office of the County Attorney provides legal support and counseling for all functions of the County's Risk Management Department, including the acquisition and management of the County's insurance policies, bonds, negotiations, settlements, and subrogation of property and liability claims.

T. Workers' Compensation: The Office of the County Attorney provides professional services in the processing, administration, litigation and settlement negotiation of workers' compensation cases for all employees of the Board of County Commissioners and employees of the Santa Rosa Island Authority. When necessary, this office provides guidance on reimbursement for workers' compensation benefits already provided as well as satisfaction of workers' compensation liens.

Goals and Objectives at Recommended Funding Level

1. **Continue to search for money saving ideas** in order to balance resources with ever-increasing demands. We will continue to review all possibilities for the best use of tax dollars while maintaining quality people and product.
2. **Continue to upgrade its library** in a cost-effective manner in order to be able to provide accurate and timely legal advice to the Board of County Commissioners. We will regularly evaluate our use of the Westlaw databases as to attorneys' needs and determine whether other databases or subscriptions would be more effective.
3. **Continue to develop** incentives to encourage professional development of in-house legal staff such as continuing legal education (CLE) and obtaining board certification in areas of practice relevant to their positions with the County. CLE's taken this year by attorneys/staff include: 2025 FACA Mid-Year CLE Conference, 2026 FACA Annual CLE Conference and Seminar, 2026 Sunshine Law, Public Records, and Ethics for Public Officers, 2025 City, County, and Local Government Certification Review Course, Eminent Domain Law in Florida, Affordable Housing – Land Use and Local Government Issues, and all required FEMA/NIMS certifications.
4. **Continue to provide in-house educational programs**, such as presentations concerning Florida's Government-in-the-Sunshine Law, to help County staff avoid legal pitfalls before they happen with special emphasis on reducing the County's exposure to civil liability. This office will appear yearly (or as requested) before the following committees to discuss the Sunshine Law: ADA Disability Awareness Committee, Affordable Housing Advisory Committee, BID Inspections Fund Advisory Board (IFAB), Board of Adjustment (BOA), Board of Electrical Examiners, Contractor Competency Board, Escambia Marine Advisory Committee, Extension Council, Human Relations Commission, Planning Board, Library Board of Governance, Mass Transit Advisory Committee, Tourist Development Council, and Opioid Abatement Funding Advisory Board. This office will periodically brief the Board of County Commissioners, Department Directors, and Program Coordinators on the Sunshine Law.
5. **Continue records retention efforts** to reduce the need for cabinetry and storage space. We will continue the process of destruction of obsolete files in accordance with laws relating to records disposition.
6. **Continue to critique and develop a filing/indexing system** that will reduce the need for more storage and at the same time keep valuable records and use CountyLaw as fully as possible; not only for access while in the office, but also to have data and documents accessible from outside the office in case of an emergency situation. We will continue to scan and transfer important documents to CountyLaw for retrieval.
7. **Work to retain staff of proven worth and excellence**. We will continue our goal of retaining staff of proven worth, and in doing so we will strive to make the office conducive for productive work. We will continue to encourage professional enhancement by supporting attendance at seminars or participation in professional organizations.

8. **Continue exploring options for Continuing Legal Education to reduce travel costs**. Continuing legal education has increasingly become available via online programs and webinars. Attorneys have been able to attend seminars and obtain the CLE hours necessary to maintain their bar memberships through use of the internet.
9. **Participation with Administration**. Our office will continue to attend as many meetings with Administration and the Department Directors as possible, increasing our knowledge of current and future endeavors and enabling us to be better prepared for certain meetings.
10. **Efficient provision of services**. We will continue to comply with our Mission Statement to provide quality legal services to the Board of County Commissioners and to County Administration in a timely, professional and cost-effective manner.

Board of County Commissioners - County Attorney

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$209,414	$0	$215,696	$0
(51201) Regular Salaries & Wages	$1,064,246	$1,223,018	$1,054,490	$1,416,671
(51304) Other Salaries - Terminal Pay	$0	$92,752	$0	$0
(51501) Special Pay	$9,600	$6,000	$13,200	$9,600
(52101) FICA Taxes	$98,170	$96,303	$98,180	$108,948
(52102) FICA Pretax Savings	$0	$2,132	$0	$0
(52201) Retirement Contributions	$298,648	$286,450	$334,682	$359,875
(52301) Life & Health Insurance	$129,000	$166,963	$132,000	$141,000
(52401) Worker's Compensation	$1,669	$1,669	$1,129	$1,111
PERSONNEL SERVICES TOTAL	**$1,810,747**	**$1,875,287**	**$1,849,377**	**$2,037,205**
Operating Expenses				
(53101) Professional Services	$50,000	$0	$50,000	$50,000
(53301) Court Reporter Services	$500	$0	$500	$500
(54001) Travel & Per Diem	$12,000	$5,408	$12,000	$12,000
(54101) Communications	$1,432	$1,384	$1,432	$1,432
(54201) Postage & Freight	$1,500	$1,569	$1,500	$1,500
(54401) Rentals & Leases	$850	$597	$765	$765
(54514) Claims-General Liability	$300,000	$1,074,993	$300,000	$300,000
(54601) Repair & Maintenance	$5,737	$5,546	$5,846	$5,963
(54901) Other Current Chgs & Obl.	$8,500	$1,159	$8,500	$8,500
(55101) Office Supplies	$6,000	$4,377	$6,000	$6,000
(55201) Operating Supplies	$4,500	$6,133	$4,500	$4,500
(55401) Book/Publ/Subscript/Membership	$38,000	$10,914	$13,000	$13,000
(55403) SBITA Agreements	$0	$23,118	$25,000	$26,011
(55501) Training/Registration	$6,000	$6,810	$6,000	$6,000
OPERATING EXPENSES TOTAL	**$435,019**	**$1,142,008**	**$435,043**	**$436,171**
Capital Outlay				
(56401) Machinery & Equipment	$0	$8,141	$15,000	$0
CAPITAL OUTLAY TOTAL	**$0**	**$8,141**	**$15,000**	**$0**
TOTAL	**$2,245,766**	**$3,025,436**	**$2,299,420**	**$2,473,376**

Budget Summary: The total budget for County Attorney increased from $2,299,420 in FY 2025-26 to $2,473,376 in FY 2026-27, reflecting an increase of $173,956 or approximately 7.57%.

Bob Sikes Toll Plaza

Board of County Commissioners - Bob Sikes Toll

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$134,468	$91,332	$134,950	$114,353
(52101) FICA Taxes	$10,287	$6,796	$10,324	$8,433
(52102) FICA Pretax Savings	$0	$160	$0	$0
(52201) Retirement Contributions	$18,328	$12,434	$18,933	$14,982
(52301) Life & Health Insurance	$34,400	$21,576	$35,200	$25,850
(52401) Worker's Compensation	$216	$216	$163	$133
PERSONNEL SERVICES TOTAL	**$197,699**	**$132,515**	**$199,570**	**$163,751**
Operating Expenses				
(53101) Professional Services	$50,000	$67,998	$50,000	$50,000
(53401) Other Contractual Service	$22,000	$17,582	$0	$0
(54101) Communications	$1,200	$479	$506	$492
(54201) Postage & Freight	$50	$0	$50	$0
(54301) Utility Services	$27,000	$14,635	$23,736	$23,736
(54401) Rentals & Leases	$0	$23	$0	$0
(54501) Insurance/Surety Bonds	$2,400	$2,773	$0	$0
(54503) Premium-Property/Building	$82,100	$82,100	$82,100	$85,000
(54601) Repair & Maintenance	$319,240	$241,839	$328,125	$335,567
(54701) Printing & Binding	$0	$40	$0	$50
(54901) Other Current Chgs & Obl.	$415,800	$414,585	$422,016	$425,000
(54934) Cost Alloc-Indirect	$135,000	$135,000	$154,500	$154,750
(55101) Office Supplies	$1,200	$1,270	$1,000	$1,000
(55201) Operating Supplies	$1,860	$5,357	$1,528	$1,136
OPERATING EXPENSES TOTAL	**$1,057,850**	**$983,681**	**$1,063,561**	**$1,076,731**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$164,678	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$164,678**	**$0**	**$0**
Grants And Aids				
(58101) Aids To Government Agency	$50,000	$16,524	$50,000	$35,000
GRANTS AND AIDS TOTAL	**$50,000**	**$16,524**	**$50,000**	**$35,000**
Other Uses				
(59101) Transfers	$1,315,500	$1,315,500	$1,313,500	$1,304,250
(59801) Reserves	$0	$0	$308,869	$360,518
OTHER USES TOTAL	**$1,315,500**	**$1,315,500**	**$1,622,369**	**$1,664,768**
TOTAL	**$2,621,049**	**$2,612,898**	**$2,935,500**	**$2,940,250**

Budget Summary: The total budget for Bob Sikes Toll Plaza increased from $2,935,500 in FY 2025-26 to $2,940,250 in FY 2026-27, reflecting an increase of $4,750 or approximately 0.16%.

Opioid Abatement

BOCC - Opioid Abatement

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$181,760	$160,339	$293,374	$299,242
(51301) Other Salaries & Wages	$0	$1,440	$4,860	$0
(51401) Overtime	$0	$17,217	$0	$0
(51501) Special Pay	$0	$0	$0	$4,860
(52101) FICA Taxes	$13,905	$13,362	$22,815	$23,264
(52201) Retirement Contributions	$24,774	$23,601	$38,170	$41,327
(52301) Life & Health Insurance	$22,066	$20,376	$35,640	$38,070
(52401) Worker's Compensation	$6,108	$6,108	$9,285	$4,820
PERSONNEL SERVICES TOTAL	**$248,613**	**$242,443**	**$404,144**	**$411,583**
Operating Expenses				
(54933) Cost Alloc-Administrative	$0	$88,057	$0	$0
(55201) Operating Supplies	$5,720	$2,475	$3,281	$0
(55204) Fuel	$30,948	$3,816	$9,815	$0
OPERATING EXPENSES TOTAL	**$36,668**	**$94,348**	**$13,096**	**$0**
Grants And Aids				
(58201) Aids To Private Organiz.	$0	$249,994	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$249,994**	**$0**	**$0**
TOTAL	**$285,281**	**$586,785**	**$417,240**	**$411,583**

Budget Summary: The total budget for Opioid Abatement decreased from $417,240 in FY 2025-26 to $411,583 in FY 2026-27, reflecting a decrease of $5,657 or approximately 1.36%.

Tourist Promotion

Board of County Commissioners - Tourist Promotion

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$126,000	$127,100	$126,000	$126,000
(54933) Cost Alloc-Administrative	$0	$419,078	$630,000	$630,000
(54934) Cost Alloc-Indirect	$500,000	$0	$0	$0
OPERATING EXPENSES TOTAL	**$626,000**	**$546,178**	**$756,000**	**$756,000**
Grants And Aids				
(58216) VP DIRECT PROGRAMMING	$0	$8,054,995	$0	$0
(58217) VP OPERATIONS	$0	$361,649	$0	$0
(58245) PS PERSONNEL	$0	$476,857	$0	$0
(58246) PS DIRECT PROGRAMMING	$0	$794,996	$0	$0
(58247) PS OPERATIONS	$0	$79,862	$0	$0
(58201) Aids To Private Organiz.	$1,673,750	$1,894,695	$1,228,000	$1,860,707
(58215) Visit Pensacola	$13,325,000	$1,495,502	$14,392,921	$14,842,829
(58255) ACE DIRECT PROGRAMMING	$0	$1,316,068	$0	$0
GRANTS AND AIDS TOTAL	**$14,998,750**	**$14,474,624**	**$15,620,921**	**$16,703,536**
Other Uses				
(59101) Transfers	$4,511,000	$4,992,506	$3,810,000	$3,270,200
(59123) Transfer To 203	$0	$318,359	$0	$2,495,009
(59801) Reserves	$4,272,000	$0	$4,114,000	$1,368,991
(59822) Reserve-Beach Renourish	$0	$0	$1,000,000	$0
OTHER USES TOTAL	**$8,783,000**	**$5,310,865**	**$8,924,000**	**$7,134,200**
TOTAL	**$24,407,750**	**$20,331,667**	**$25,300,921**	**$24,593,736**

Budget Summary: The total budget for Tourist Promotion decreased from $25,300,921 in FY 2025-26 to $24,593,736 in FY 2026-27, reflecting a decrease of $707,185 or approximately 2.80%.

Bay Center

Board of County Commissioners - Bay Center

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$0	$49,010	$0	$0
(53401) Other Contractual Service	$6,322,028	$9,914,489	$6,536,305	$7,694,714
(53499) Cash Subsidy	$900,000	$0	$900,000	$925,000
(54501) Insurance/Surety Bonds	$2,000	$1,748	$2,500	$5,000
(54503) Premium-Property/Building	$200,000	$200,000	$200,000	$200,000
(54504) Premium-Vehicle	$972	$971	$995	$86
(54901) Other Current Chgs & Obl.	$15,000	$0	$5,000	$0
(55901) Depreciation	$1,310,000	$366,756	$1,310,000	$1,310,000
OPERATING EXPENSES TOTAL	**$8,750,000**	**$10,532,974**	**$8,954,800**	**$10,134,800**
Capital Outlay				
(56201) Buildings	$0	$2,254,809	$0	$1,670,200
(56259) Bldg Yr End Accruals	$0	$3,387,923	$0	$0
(56299) Bldg Yr End Reclass	$0	-$5,642,731	$0	$0
(56301) Improv Other Than Buildgs	$0	$94,771	$0	$0
(56399) Iob Yr End Reclass	$0	-$94,771	$0	$0
(56401) Machinery & Equipment	$3,211,000	$0	$2,510,200	$200,000
CAPITAL OUTLAY TOTAL	**$3,211,000**	**$0**	**$2,510,200**	**$1,870,200**
TOTAL	**$11,961,000**	**$10,532,974**	**$11,465,000**	**$12,005,000**

Budget Summary: The total budget for Bay Center increased from $11,465,000 in FY 2025-26 to $12,005,000 in FY 2026-27, reflecting an increase of $540,000 or approximately 4.71%.

Medical Examiner

Board of County Commissioners - Medical Examiner

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Grants And Aids				
(58101) Aids To Government Agency	$2,813,667	$2,813,667	$3,163,769	$3,444,804
GRANTS AND AIDS TOTAL	**$2,813,667**	**$2,813,667**	**$3,163,769**	**$3,444,804**
TOTAL	**$2,813,667**	**$2,813,667**	**$3,163,769**	**$3,444,804**

Budget Summary: The total budget for Medical Examiner increased from $3,163,769 in FY 2025-26 to $3,444,804 in FY 2026-27, reflecting an increase of $281,035 or approximately 8.88%.

Health Department

Board of County Commissioners - Health Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Grants And Aids				
(58101) Aids To Government Agency	$337,649	$337,649	$337,649	$337,649
GRANTS AND AIDS TOTAL	**$337,649**	**$337,649**	**$337,649**	**$337,649**
TOTAL	**$337,649**	**$337,649**	**$337,649**	**$337,649**

Budget Summary: The total budget for Health Department remained unchanged for both FY 2025-26 and FY 2026-27.

Economic Development

Board of County Commissioners - Economic Development

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$0	$113,874	$0	$30,000
(55201) Operating Supplies	$0	$34,851	$0	$0
OPERATING EXPENSES TOTAL	**$0**	**$148,725**	**$0**	**$30,000**
Capital Outlay				
(56402) Vehicles	$0	$1,251,724	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$1,251,724**	**$0**	**$0**
Grants And Aids				
(58201) Aids To Private Organiz.	$0	$1,446,895	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$1,446,895**	**$0**	**$0**
Other Uses				
(59801) Reserves	$50,000	$0	$50,000	$20,000
OTHER USES TOTAL	**$50,000**	**$0**	**$50,000**	**$20,000**
TOTAL	**$50,000**	**$2,847,344**	**$50,000**	**$50,000**

Budget Summary: The total budget for Economic Development remained unchanged for both FY 2025-26 and FY 2026-27.

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2026/2027 ALLOCATIONS TO COMMUNITY PARTNERS

	Description	FY 2026 Adopted	FY 2027 Requested	FY 2027 Adopted
General Fund				
	211 (First Call for Help)/United Way	*18,884*	*25,000*	*16,995*
	Be Ready Alliance Coordinating for Emergencies (BRACE)	*50,000*	*100,000*	*50,000*
	Community Health Northwest Florida	*447,664*	*450,000*	*447,664*
	Council on Aging	*40,500*	*45,000*	*36,450*
	EComfort, Inc.	*4,500*	*15,000*	*4,050*
NEW	*Family Promise of Escambia County*	*0*	*50,000*	*0*
	Gulf Coast Veterans Advocacy Council, Inc.	*10,688*	*30,000*	*9,619*
	Harvest Community Outreach, Inc	*0*	*5,000*	*0*
	Health and Hope Clinic	*25,650*	*30,000*	*23,085*
	Lakeview Center, Inc.	*397,265*	*397,824*	*413,403*
	Pensacola Caring Hearts	*11,115*	*42,000*	*10,004*
	United Way (Community Investment)	*0*	*0*	*0*
	Wildlife Sanctuary	*33,250*	*43,250*	*33,250*
	Total General Fund	***$1,039,515***	***$1,233,074***	***$1,044,520***
First Three Cents Tourist Development Tax				
	Visit Pensacola (VP)	*10,686,744*	*10,869,331*	*10,869,331*
	Pensacon Pensacola, LLC.	*161,000*	*0*	*0*
NEW	*Foiling Event US, Inc. (Foiling Event)*	*0*	*375,000*	*375,000*
	Total VP 1-3 Cents TDT Fund	***$10,847,744***	***$11,244,331***	***$11,244,331***
Fourth Cent Tourist Development Tax				
	African-American Heritage Society	*75,000*	*95,000*	*75,000*
	Pensacola Area Chamber Foundation (4th of July Fireworks)	*96,000*	*118,000*	*118,000*
	Juneteenth Fireworks Celebration	*50,000*	*50,000*	*50,000*
	Perdido Key Beach	*0*	*0*	*0*
	Pensacola Beach Chamber of Commerce (Fireworks)	*93,500*	*160,075*	*107,575*
	General Chappie James Museum Foundation (Statue)	*0*	*0*	*0*
	General Chappie James Museum - A Visit with Chappie James	*0*	*0*	*0*
NEW	*Mike Hall Promotions-6th Gulf Coast Blues Festival*	*0*	*115,000*	*115,000*
	Pensacola Mardi Gras Foundation Inc	*250,000*	*250,000*	*250,000*
	Pensacola Yacht Club	*180,000*	*0*	*0*
	Naval Aviation Museum - Flight Academy	*0*	*0*	*0*
	Art Culture & Entertainment (ACE)	*2,122,956*	*2,159,227*	*2,159,227*
	Pensacola Sports Association (PSA)	*1,783,221*	*1,610,271*	*1,814,271*
NEW	*SRIA- Pensacola Beach Air Show*	*0*	*300,000*	*300,000*
	West FL Historic Preserve. Board, Inc. (cemeteries)	*265,000*	*290,000*	*290,000*
NEW	*Winterfest of Pensacola, Inc.*	*0*	*95,132*	*95,132*
	William Banks Enterprises	*200,000*	*275,000*	*200,000*
	Total Partners 3-4 Cents TDT Fund	***$5,115,677***	***$5,517,705***	***$5,574,205***
Fifth Cent Tourist Development Tax				
	Visit Pensacola (VP/ACE)	*$0*	*$0*	*$0*
	Total 5th Cent TDT Fund	***$0***	***$0***	***$0***
Local Option Sales Tax Fund				
	Center for Independent Living of Northwest FL	*30,000*	*60,000*	*30,000*
	Gulf Coast Minority Chamber of Commerce, Inc.	*75,000*	*75,000*	*75,000*
	Pensacola Escambia Development Corp (PEDC)	*600,000*	*600,000*	*600,000*
	Northwest Florida Defense Partners	*100,000*	*100,000*	*100,000*
	Town of Century (Economic Development Initiative)	*55,000*	*0*	*55,000*
	Total LOST Fund	***$860,000***	***$835,000***	***$860,000***
Solid Waste Management Fund				
	Keep Pensacola Beautiful, Inc.	*182,403*	*153,310*	*153,310*
	Total Solid Waste Fund	***$182,403***	***$153,310***	***$153,310***
	Fiscal Year 2026-2027 Total Allocations	***$18,045,339***	***$18,983,420***	***$18,876,366***

STATE AND FEDERAL GRANTS AND RELATED FUNDING

FY 2026/27

Escambia County budgets state and federal funding to support services and programs for residents.

STATE FUNDING

Grant or Funding Source	Description	FY26/27 Adopted Budget
FDOT National Pollutant Discharge Elimination System	Support for stormwater pollution prevention and discharge management.	$77,000
FDOT Operating Assistance	State assistance for public transportation operating costs.	$1,101,007
FDOT Urban Corridor	Support for public transportation service along designated urban corridors.	$150,000
Microtransit Grant	State assistance for microtransit service through a Public Transportation Grant Agreement.	$500,000
Vessel Registration Fees	State vessel registration revenue supporting boating and marine improvements.	$73,150
Mosquito and Arthropod Control	State funding supporting mosquito control operations.	$69,587
State Housing Initiatives Partnership (SHIP)	Support for affordable housing programs, including budgeted balances from multiple SHIP award years.	$5,758,284
State Aid to Libraries	State assistance supporting public library services.	$91,986
	TOTAL STATE FUNDING	**$7,821,014**

STATE AND FEDERAL GRANTS AND RELATED FUNDING

FY 2026/27

FEDERAL FUNDING

Grant or Funding Source	Description	FY26/27 Adopted Budget
Emergency Preparedness Civil Defense	Support for county emergency management planning and preparedness.	$105,806
Community Development Block Grant (CDBG) Entitlement	Support for eligible community development activities benefiting low and moderate income residents; includes multiple award years.	$7,678,565
HOME Investment Partnerships Program and HOME-ARP	Support for affordable housing and eligible HOME American Rescue Plan activities; includes multiple award years.	$13,049,820
CDBG Coronavirus (CDBG-CV)	Support for eligible activities to prevent, prepare for, and respond to coronavirus.	$936,241
Federal Transit Administration (FTA) Operating Assistance	Federal assistance for public transportation operating costs.	$3,500,000
FTA Preventive Maintenance	Federal assistance for preventive maintenance of public transportation assets.	$1,082,613
ADA Capital Costs	Federal support for eligible capital costs associated with ADA complementary paratransit service.	$721,742
Emergency Management Performance Grant (EMPG)	Federal assistance supporting emergency management capabilities.	$99,162
Emergency Solutions Grant	Support for eligible homelessness prevention, emergency shelter, and housing assistance activities.	$299,220
	TOTAL FEDERAL FUNDING	**$27,473,169**
	TOTAL STATE AND FEDERAL FUNDING	**$35,294,183**

Amounts reflect FY 2026/27 adopted budget revenues and may include remaining funding from prior award years. Vessel registration fees are included as related state funding. Totals cover the funding sources listed in this section.

County Administration



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

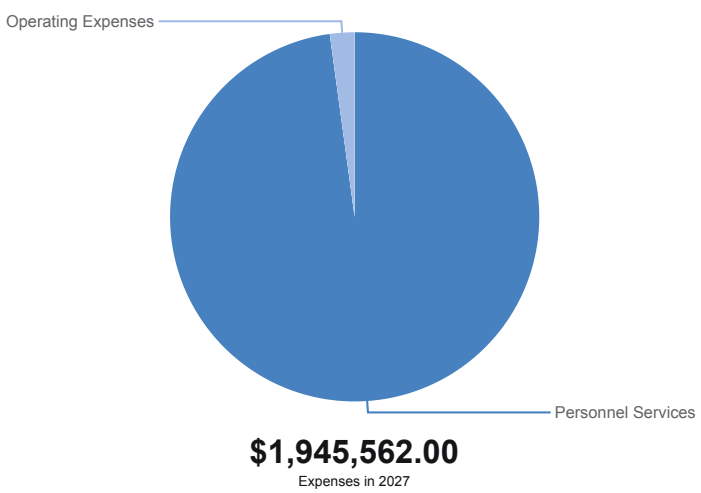
Objectives / Priorities

- Provide the Highest Level of Services – Escambia County is committed to continuously improving the level of services that we provide to our citizens in the most cost-efficient manner possible.
- Maintain the Public's Trust and Confidence in County Government - Escambia County's commitment begins by enforcing our ethics policy, educating our residents and our media partners on the services that we provide, and to be completely transparent in order to build our citizen's trust in local government.
- Fiscal Responsibility – Escambia County's financial stability is a top priority. To keep Escambia County financially stable, we will continue to provide the most efficient and effective budget strategies possible. We will capitalize on alternative revenue sources while exploring opportunities for functional consolidation of services with other local governmental entities.
- Economic Development – As Escambia County continues to grow, we are committed to promoting activities and programs designed to improve the quality of life for our citizens and build a sustainable, livable community. Escambia County's Comprehensive Plan will play an enormous part in this process by encouraging economic growth and development using the Tax Increment Financing (TIF) to pay for infrastructure improvements and to alleviate blight in designated Community Redevelopment Areas (CRA's). We will continue to market the Central Commerce Park in Cantonment and work to develop the Mid-Town Commerce Park formerly known as the Escambia Treating Site.
- Maintenance of Infrastructure – Escambia County is committed to maintaining the County's infrastructure by utilizing a variety of alternate revenue sources to supplement our ad valorem tax dollars and expand our investment in capital improvements projects for roads, bridges, and stormwater holding ponds. Environmental Enforcement will continue to work with our citizens to make sure that our neighborhoods are clean and meet the County's codes.

Goal

The County Administrator is committed to working with the Board of County Commissioners to bring economic development to Escambia County, build a new correctional institution, prepare a strategic plan for Escambia County, and to expand and maintain the County's current infrastructure.

County Administration - County Admin - EXPENSES



County Administration - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$204,984	$0	$211,141	$0
(51201) Regular Salaries & Wages	$1,012,592	$1,191,626	$1,058,509	$1,332,832
(51301) Other Salaries & Wages	$0	$336	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$467	$0	$0
(51501) Special Pay	$22,200	$23,400	$23,400	$28,800
(52101) FICA Taxes	$94,822	$88,444	$98,918	$103,535
(52102) FICA Pretax Savings	$0	$1,818	$0	$0
(52201) Retirement Contributions	$286,664	$220,698	$264,626	$272,292
(52301) Life & Health Insurance	$139,750	$156,465	$154,000	$164,500
(52401) Worker's Compensation	$1,986	$1,986	$1,564	$1,636
PERSONNEL SERVICES TOTAL	**$1,762,998**	**$1,685,241**	**$1,812,158**	**$1,903,595**
Operating Expenses				
(53401) Other Contractual Service	$35,000	$1,638	$3,000	$1,000
(54001) Travel & Per Diem	$10,950	$7,226	$10,450	$10,950
(54101) Communications	$4,645	$5,113	$4,645	$3,802
(54201) Postage & Freight	$1,100	$226	$1,100	$809
(54601) Repair & Maintenance	$1,920	$0	$1,920	$1,920
(54701) Printing & Binding	$900	$108	$900	$600
(54801) Promotional Activities	$200	$0	$200	$200
(54931) Host Ordinance Items	$7,000	$1,044	$6,500	$6,000
(55101) Office Supplies	$8,326	$10,168	$8,326	$7,926
(55201) Operating Supplies	$3,665	$915	$3,665	$2,250
(55206) Capital Under $5K	$0	$2,280	$0	$0

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55401) Book/Publ/Subscript/Membership	$3,095	$1,415	$3,095	$3,285
(55403) SBITA Agreements	$0	$898	$0	$0
(55501) Training/Registration	$3,225	$2,355	$3,225	$3,225
OPERATING EXPENSES TOTAL	**$80,026**	**$33,386**	**$47,026**	**$41,967**
TOTAL	**$1,843,024**	**$1,718,626**	**$1,859,184**	**$1,945,562**

County Administrator

County Administration - County Administrator

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$204,984	$0	$211,141	$0
(51201) Regular Salaries & Wages	$291,154	$526,474	$342,455	$561,168
(51304) Other Salaries - Terminal Pay	$0	$467	$0	$0
(51501) Special Pay	$10,800	$10,800	$10,800	$9,000
(52101) FICA Taxes	$38,780	$37,625	$43,176	$43,314
(52102) FICA Pretax Savings	$0	$887	$0	$0
(52201) Retirement Contributions	$85,381	$87,193	$125,355	$120,257
(52301) Life & Health Insurance	$53,750	$81,851	$66,000	$70,500
(52401) Worker's Compensation	$812	$812	$683	$684
PERSONNEL SERVICES TOTAL	**$685,661**	**$746,110**	**$799,610**	**$804,923**
Operating Expenses				
(53401) Other Contractual Service	$35,000	$1,638	$3,000	$1,000
(54001) Travel & Per Diem	$750	$1,213	$750	$750
(54101) Communications	$1,500	$2,325	$1,500	$1,000
(54201) Postage & Freight	$500	$74	$500	$200
(54601) Repair & Maintenance	$1,920	$0	$1,920	$1,920
(54701) Printing & Binding	$300	$26	$300	$300
(54931) Host Ordinance Items	$4,000	$331	$4,000	$4,000
(55101) Office Supplies	$6,026	$8,813	$6,026	$6,026
(55201) Operating Supplies	$3,165	$915	$3,165	$2,000
(55206) Capital Under $5K	$0	$2,280	$0	$0
(55401) Book/Publ/Subscript/Membership	$500	$543	$500	$500
(55501) Training/Registration	$1,000	$650	$1,000	$1,000
OPERATING EXPENSES TOTAL	**$54,661**	**$18,808**	**$22,661**	**$18,696**
TOTAL	**$740,322**	**$764,918**	**$822,271**	**$823,619**

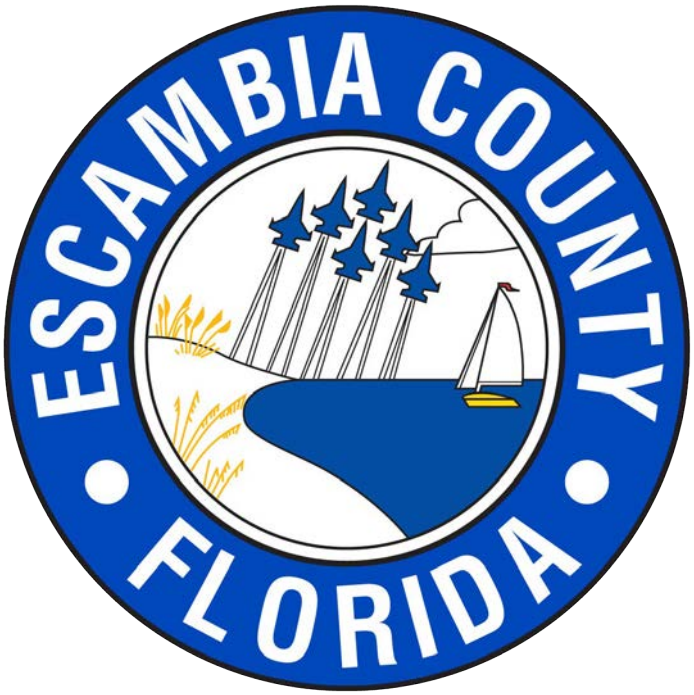
Budget Summary: The total budget for County Administrator increased from $822,271 in FY 2025-26 to $823,619 in FY 2026-27, reflecting an increase of $1,348 or approximately 0.16%.

Assistant County Administrators

County Admin Department - Assistant County Administrators

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$662,731	$605,351	$652,875	$707,231
(51501) Special Pay	$11,400	$12,600	$12,600	$19,800
(52101) FICA Taxes	$51,572	$46,675	$50,909	$55,292
(52102) FICA Pretax Savings	$0	$660	$0	$0
(52201) Retirement Contributions	$193,319	$129,416	$130,407	$143,279
(52301) Life & Health Insurance	$75,250	$47,308	$77,000	$82,250
(52401) Worker's Compensation	$1,080	$1,080	$805	$874
PERSONNEL SERVICES TOTAL	**$995,352**	**$843,090**	**$924,596**	**$1,008,726**
Operating Expenses				
(54001) Travel & Per Diem	$8,200	$3,479	$7,700	$7,700
(54101) Communications	$2,600	$2,259	$2,600	$2,257
(54201) Postage & Freight	$600	$152	$600	$609
(54701) Printing & Binding	$600	$82	$600	$300
(54801) Promotional Activities	$200	$0	$200	$200
(54931) Host Ordinance Items	$3,000	$713	$2,500	$2,000
(55101) Office Supplies	$1,800	$1,355	$1,800	$1,650
(55401) Book/Publ/Subscript/Membership	$2,595	$527	$2,595	$2,550
(55403) SBITA Agreements	$0	$898	$0	$0
(55501) Training/Registration	$1,725	$1,230	$1,725	$1,725
OPERATING EXPENSES TOTAL	**$21,320**	**$10,695**	**$20,320**	**$18,991**
TOTAL	**$1,016,672**	**$853,784**	**$944,916**	**$1,027,717**

Budget Summary: The total budget for Assistant County Administrators increased from $944,916 in FY 2025-26 to $1,027,717 in FY 2026-27, reflecting an increase of $82,801 or approximately 8.76%.



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Office of Compliance and Ethics



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Office of Compliance and Ethics (OCE) located within the Escambia County Administrator's Office, is responsible for promoting integrity, accountability, and efficiency in the services provided to the citizens of Escambia County, Florida with the goal to enhance public trust in government.

OCE will accomplish this goal by promoting a countywide culture that establishes compliance and ethical conduct through assessment, reviews, mitigation, policy creation, monitoring, providing guidance, and training.

County Admin Department - Compliance and Ethics Unit

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$58,707	$59,801	$63,179	$64,433
(51301) Other Salaries & Wages	$0	$336	$0	$0
(52101) FICA Taxes	$4,470	$4,144	$4,833	$4,929
(52102) FICA Pretax Savings	$0	$271	$0	$0
(52201) Retirement Contributions	$7,964	$4,089	$8,864	$8,756
(52301) Life & Health Insurance	$10,750	$27,306	$11,000	$11,750

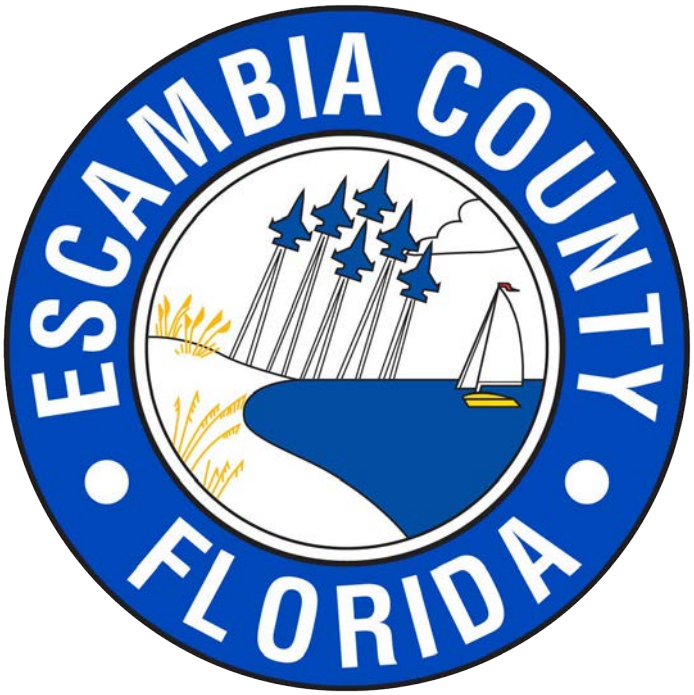
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(52401) Worker's Compensation	$94	$94	$76	$78
PERSONNEL SERVICES TOTAL	**$81,985**	**$96,041**	**$87,952**	**$89,946**
Operating Expenses				
(54001) Travel & Per Diem	$2,000	$2,534	$2,000	$2,500
(54101) Communications	$545	$529	$545	$545
(55101) Office Supplies	$500	$0	$500	$250
(55201) Operating Supplies	$500	$0	$500	$250
(55401) Book/Publ/Subscript/Membership	$0	$345	$0	$235
(55501) Training/Registration	$500	$475	$500	$500
OPERATING EXPENSES TOTAL	**$4,045**	**$3,883**	**$4,045**	**$4,280**
TOTAL	**$86,030**	**$99,925**	**$91,997**	**$94,226**

Budget Summary: The total budget for Office of Compliance and Ethics increased from $91,997 in FY 2025-26 to $94,226 in FY 2026-27, reflecting an increase of $2,229 or approximately 2.42%.



Fiscal Year 2026-2027

Department Budgets



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Animal Welfare



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Escambia County Department of Animal Welfare is comprised of two Divisions, Animal Welfare and Enforcement, and the Animal Welfare and Adoption Center, dedicated to providing exceptional care, customer services and protection for the citizens and the animals in our community. The Department of Animal Welfare strives to help owners keep their pets through humane education and assistance programs.

Animal Welfare Officers work hard proactively to resolve problems in the field and reunite stray animals with their owners instead of bringing them to the Animal Welfare and Adoption Center. Public safety is also a priority for Animal Welfare and Enforcement which is addressed through education, mediation, and enforcement of state and local laws when necessary.

Goals

During Fiscal Year 2026-27, the Animal Welfare Department will continue to improve the quality of life for citizens of Escambia County and their pets by providing responsive, effective, and progressive animal welfare services and programs, and offering community education and outreach for humane animal care and welfare.

The Department of Animal Welfare will continue to work towards obtaining a new facility that will improve its ability to improve adoptions, provide care for the animals, and expand programs for the public.

Accomplishments

- Received an additional grant from The American Society for the Prevention of Cruelty to Animals (ASPCA) to provide additional training and equipment to the Animal Search and Rescue Team for disaster response.
- Expanded social media presence to promote all aspects of animal welfare, including but not limited to, animals in our care, education, events, programs, and volunteer/foster opportunities.
- Utilized donation funding from WolfGang, to address medical needs of several dogs this year, particularly focusing on treating heartworm positive dogs that have been adopted.
- Also utilized funding from Wolfgang to provide new fans for our animals during the extreme heat issues that we have dealt with all summer.
- Continuing as a Hill's Food, Shelter, and Love program partner, allowing the Department of Animal Welfare to feed Science Diet pet food at a greatly reduced cost. This partnership will save the County thousands of dollars annually while providing the animals with a consistent, high-quality diet.
- Participated in multiple onsite and offsite adoption events throughout the year to help pets find their forever families and raise awareness for the animals at the shelter.
- Completely updated County Ordinance Chapter 10 to better serve the citizens and animals in our community.
- Cohosted with the Florida Department of Health a drive thru vaccination clinic for dogs and cats that resulted in 120 Cars came through, 238 Rabies Vaccines were administered (179 Dogs, 59 Cats), 238 Distemper Vaccines were administered (180 Dogs, 58 Cats) and 100 Microchips administered (69 Dogs, 31 Cats)
- Started a partnership with Waterfront Mission to assist them and their unhoused clients with their pets.

Strategic Partnerships

The American Society for the Prevention of Cruelty to Animals (ASPCA)
- Disaster Response partner
- Grant provider

Wolfgang, LLC
- Pawdi Gras Event host
- Hosts events for awareness and fund raising
- Year-long support for animal care needs

Pensacola Humane Society
- Adoption Partner

Rosalie & Friends
- Fosters for special needs animals
- Awareness Events

Hill's Science Diet
- Pet food provider

Pensacola State College Veterinary Technician Certification Program
- Student Clinicals
- Class Instruction
- Annual food & supply drive

Anderson Subaru
- Adoption Event Sponsor

Krewe of Hip Huggers
- Hosts events for awareness and fund raising

PetSmart Charities
- Adoption Partner

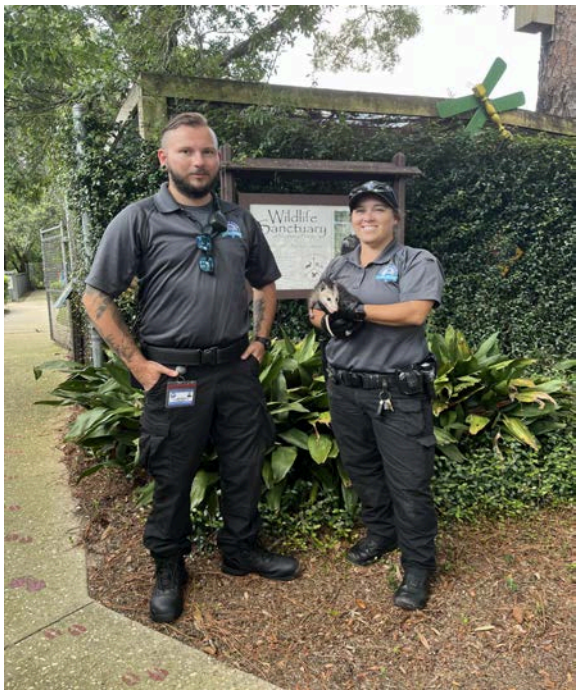
Best Friends Animal Society
- Grant Provider
- Staff training partner

Greater Good Charities
- Grant Provider

Cumulus Media Inc.
- Media support partner
- Event partner

Waterfront Mission.
- Community partner

Florida Department of Health
- Community partner





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Animals Placed	2,859	2,785	3,380	3,500
Number of Calls Worked	11,094	11,310	12,480	13,000
County Licenses Sold	$200,412	$239,415	$196,000	$200,000
Total Amount of Citations	$45,265	$61,513	$70,000	$70,000

Benchmarking

	Escambia County	Manatee County
Total Intake	3,787	9,213
Total Adoptions	1987	3,915
Total Transferred to Other Adoption Agencies	265	624
Reclaimed by the Owner	366	810

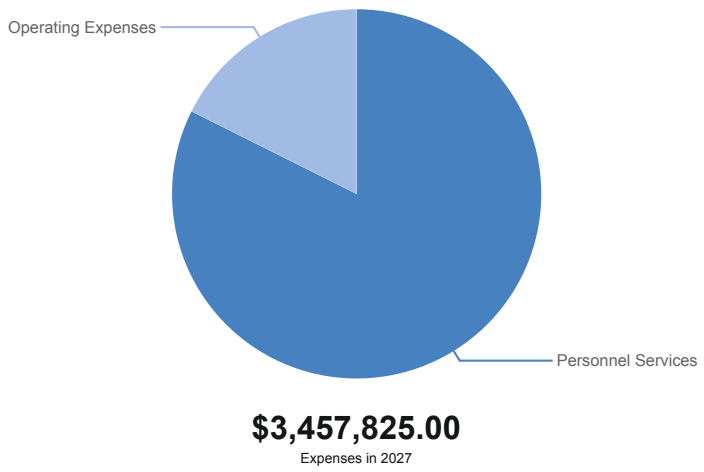
Funding Priorities

Major Issues Funded	Amount
Pet Food	$60,000
Surgical & Medical Supplies	$200,000

Significant Changes for Fiscal Year 2026/2027

We made no significant changes for FY 2026-2027.

Animal Welfare Department - EXPENSES



Animal Welfare Dept by Expense Type

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,711,141	$1,455,439	$1,803,813	$1,896,994
(51301) Other Salaries & Wages	$2,000	$494	$2,000	$2,000
(51304) Other Salaries - Terminal Pay	$0	$23,606	$0	$0
(51401) Overtime	$24,000	$37,949	$24,000	$24,000
(51501) Special Pay	$19,200	$4,816	$8,400	$12,000

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(52101) FICA Taxes	$134,360	$114,677	$140,624	$143,457
(52102) FICA Pretax Savings	$0	$2,720	$0	$0
(52201) Retirement Contributions	$257,772	$210,564	$284,539	$279,830
(52301) Life & Health Insurance	$408,500	$275,958	$440,000	$470,000
(52401) Worker's Compensation	$21,976	$21,976	$21,714	$20,454
PERSONNEL SERVICES TOTAL	**$2,578,949**	**$2,148,200**	**$2,725,090**	**$2,848,735**
Operating Expenses				
(53101) Professional Services	$16,000	$13,567	$20,000	$16,000
(53401) Other Contractual Service	$60,000	$55,575	$50,000	$50,800
(54001) Travel & Per Diem	$11,400	$14,711	$15,700	$8,200
(54101) Communications	$21,430	$17,846	$21,430	$20,500
(54201) Postage & Freight	$1,000	$1,483	$1,000	$1,100
(54301) Utility Services	$1,500	$1,777	$1,500	$1,500
(54401) Rentals & Leases	$0	$1,373	$0	$0
(54601) Repair & Maintenance	$32,560	$8,029	$5,000	$5,000
(54608) Vehicle Repair & Maintenance	$16,000	$34,472	$19,000	$15,000
(54701) Printing & Binding	$9,200	$1,749	$2,200	$2,500
(54801) Promotional Activities	$2,000	$671	$2,000	$2,000
(54901) Other Current Chgs & Obl.	$3,750	$15,713	$14,750	$14,750
(55101) Office Supplies	$7,000	$3,944	$7,500	$5,000
(55201) Operating Supplies	$374,250	$375,821	$365,750	$388,500
(55204) Fuel	$45,000	$36,116	$46,000	$43,450
(55206) Capital Under $5K	$0	$29,343	$0	$0
(55401) Book/Publ/Subscript/Membership	$4,050	$926	$2,502	$1,250
(55403) SBITA Agreements	$0	$29,370	$29,100	$29,540
(55501) Training/Registration	$7,350	$10,803	$7,690	$4,000
OPERATING EXPENSES TOTAL	**$612,490**	**$653,286**	**$611,122**	**$609,090**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$18,432	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$18,432**	**$0**	**$0**
TOTAL	**$3,191,439**	**$2,819,917**	**$3,336,212**	**$3,457,825**

Animal Welfare Division & Kennel Sponsorship

Animal Welfare Department - Division of Animal Welfare

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,084,571	$934,602	$1,160,232	$1,201,627
(51304) Other Salaries - Terminal Pay	$0	$14,733	$0	$0
(51401) Overtime	$18,000	$26,497	$18,000	$18,000
(51501) Special Pay	$19,200	$4,816	$8,400	$8,400
(52101) FICA Taxes	$85,815	$73,659	$90,778	$91,286
(52102) FICA Pretax Savings	$0	$1,997	$0	$0
(52201) Retirement Contributions	$171,279	$136,785	$193,122	$187,150
(52301) Life & Health Insurance	$236,500	$181,679	$264,000	$282,000
(52401) Worker's Compensation	$12,838	$12,838	$13,256	$11,677
PERSONNEL SERVICES TOTAL	**$1,628,203**	**$1,387,607**	**$1,747,788**	**$1,800,140**
Operating Expenses				
(53101) Professional Services	$10,000	$12,474	$14,000	$10,000
(53401) Other Contractual Service	$0	$801	$0	$800
(54001) Travel & Per Diem	$4,800	$5,347	$6,200	$4,000
(54101) Communications	$6,000	$7,409	$6,000	$7,500
(54201) Postage & Freight	$500	$1,003	$500	$600
(54301) Utility Services	$1,500	$1,777	$1,500	$1,500
(54401) Rentals & Leases	$0	$1,373	$0	$0
(54601) Repair & Maintenance	$15,520	$8,029	$5,000	$5,000
(54608) Vehicle Repair & Maintenance	$1,000	$74	$1,000	$0
(54701) Printing & Binding	$200	$1,200	$200	$500
(54801) Promotional Activities	$1,500	$442	$1,500	$1,500
(54901) Other Current Chgs & Obl.	$2,750	$2,398	$2,750	$2,750
(55101) Office Supplies	$5,500	$3,077	$5,500	$3,500
(55201) Operating Supplies	$344,250	$352,430	$322,750	$358,500
(55204) Fuel	$1,000	$1,388	$1,000	$0
(55206) Capital Under $5K	$0	$15,933	$0	$0
(55401) Book/Publ/Subscript/Membership	$1,758	$189	$810	$250
(55403) SBITA Agreements	$0	$12,330	$12,060	$12,200
(55501) Training/Registration	$3,320	$7,907	$3,870	$2,000
OPERATING EXPENSES TOTAL	**$399,598**	**$435,579**	**$384,640**	**$410,600**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$18,432	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$18,432**	**$0**	**$0**
TOTAL	**$2,027,801**	**$1,841,618**	**$2,132,428**	**$2,210,740**

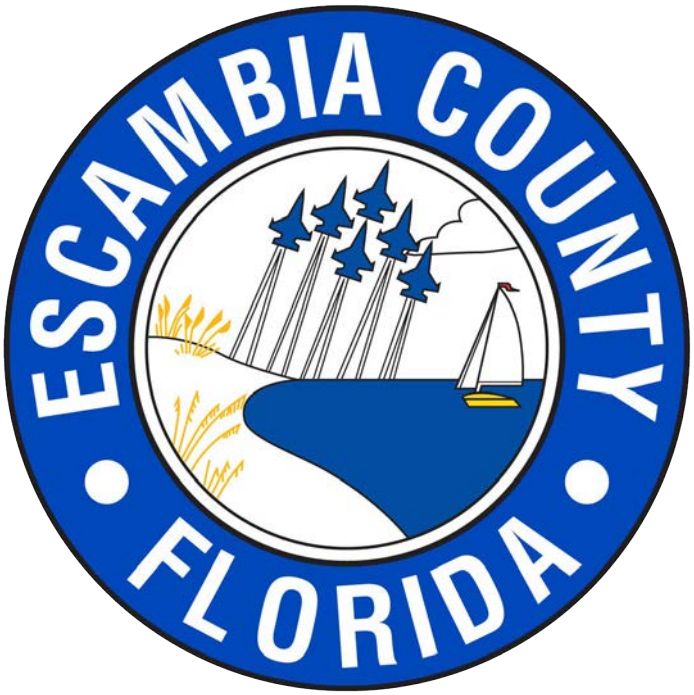
Budget Summary: The total budget for Animal Welfare Division increased from $2,132,428 in FY 2025-26 to $2,210,740 in FY 2026-27, reflecting an increase of $78,312 or approximately 3.67%.

Animal Control and Enforcement Division

Animal Welfare Department - Animal Welfare and Enforcement Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$626,570	$520,836	$643,581	$695,367
(51301) Other Salaries & Wages	$2,000	$494	$2,000	$2,000
(51304) Other Salaries - Terminal Pay	$0	$8,873	$0	$0
(51401) Overtime	$6,000	$11,452	$6,000	$6,000
(51501) Special Pay	$0	$0	$0	$3,600
(52101) FICA Taxes	$48,545	$41,018	$49,846	$52,171
(52102) FICA Pretax Savings	$0	$723	$0	$0
(52201) Retirement Contributions	$86,493	$73,780	$91,417	$92,680
(52301) Life & Health Insurance	$172,000	$94,279	$176,000	$188,000
(52401) Worker's Compensation	$9,138	$9,138	$8,458	$8,777
PERSONNEL SERVICES TOTAL	**$950,746**	**$760,593**	**$977,302**	**$1,048,595**
Operating Expenses				
(53101) Professional Services	$6,000	$1,093	$6,000	$6,000
(53401) Other Contractual Service	$60,000	$54,774	$50,000	$50,000
(54001) Travel & Per Diem	$6,600	$9,364	$9,500	$4,200
(54101) Communications	$15,430	$10,437	$15,430	$13,000
(54201) Postage & Freight	$500	$480	$500	$500
(54601) Repair & Maintenance	$17,040	$0	$0	$0
(54608) Vehicle Repair & Maintenance	$15,000	$34,397	$18,000	$15,000
(54701) Printing & Binding	$9,000	$549	$2,000	$2,000
(54801) Promotional Activities	$500	$229	$500	$500
(54901) Other Current Chgs & Obl.	$1,000	$13,315	$12,000	$12,000
(55101) Office Supplies	$1,500	$867	$2,000	$1,500
(55201) Operating Supplies	$30,000	$23,391	$43,000	$30,000
(55204) Fuel	$44,000	$34,728	$45,000	$43,450
(55206) Capital Under $5K	$0	$13,410	$0	$0
(55401) Book/Publ/Subscript/Membership	$2,292	$737	$1,692	$1,000
(55403) SBITA Agreements	$0	$17,040	$17,040	$17,340
(55501) Training/Registration	$4,030	$2,896	$3,820	$2,000
OPERATING EXPENSES TOTAL	**$212,892**	**$217,707**	**$226,482**	**$198,490**
TOTAL	**$1,163,638**	**$978,299**	**$1,203,784**	**$1,247,085**

Budget Summary: The total budget for Animal Control and Enforcement Division increased from $1,203,784 in FY 2025-26 to $1,247,085 in FY 2026-27, reflecting an increase of $43,301 or approximately 3.60%.



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Building Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- Ensure that all buildings and structures within Escambia County's jurisdictional authority are constructed in accordance with the provisions of the Florida Building Code, Florida Fire Prevention Code, and appropriate Florida Statutes.
- Review of construction plans prior to permit issuance to ensure structures are designed in accordance with applicable codes.
- Issue permits for approved projects in the areas of Building, Roofing, Electrical, Plumbing, Mechanical, Fuel Gas, and Fire Prevention
- Conduct field inspections of permitted structures to ensure compliance with the current Florida Building Code, Building, Residential, Existing Building, Electrical, Plumbing, Mechanical, Fuel Gas, Flood Hazard, Fire Prevention, Accessibility, Energy Conservation, and related Florida Statutes and Administrative Rules.
- Technical and administrative support to the Contractor Competency Board, Board of Electrical Examiners and Inspections Fund Advisory Board.
- Review products, methods, and materials for use in construction.
- Investigate complaints related to building and fire code requirements, unapproved projects, and contractor licensing complaints.
- Utilize our multi discipline inspectors to streamline inspections and increase efficiency.

Goals

During Fiscal Year 2026/2027, the Building Inspections Department will continue to comply with Section 468.604, Florida Statutes, Responsibilities of Building Code Administrators, Plans Examiners, Inspectors, as well as all other applicable Florida Statutes, Codes, Rules, Regulations, Laws and Ordinances.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Number of Inspections Performed	80,425	78,826	68,600	70,000
Number of Permits Issued	33,435	29,689	27,799	30,000

Benchmarking

	Escambia County:		Seminole County:	
Permit Review Time Frames	**Total Days**	**# Permits Received Online Per Day**	**Total Days**	**# Permits Received Online Per Day**
Fiscal Year 2025/2026	2	60-75	3	75-130

Funding Priorities

Major Issues Funded	Amount
Purchase 4 Replacement Vehicles	$275,000

Significant Changes for Fiscal Year 2026/2027

During FY 2026/2027, the Building Services Department will continue to strive to provide first class service to our customers, citizens, and visitors to Escambia County. The Building Services Department continues the implementation of an upgraded version of our MyGovernmentOnline permitting software to make the permitting process more consistent with neighboring jurisdictions, more user-friendly, and more customer service oriented.

The Building Official will continue to provide additional training for inspectors and encourage inspectors to attend training in an effort to obtain other certifications that they may be qualified for.

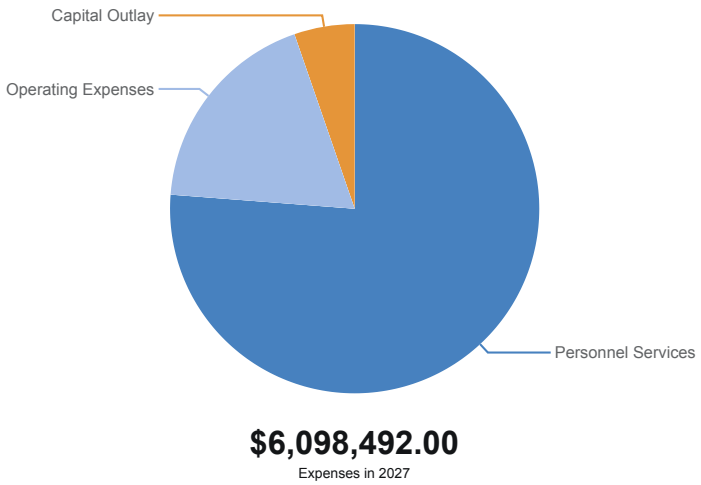
The Building Services Department will continue to work towards adopting and implementing updated floodplain management Flood Insurance Rate Maps (FIRMs) provided by FEMA to mitigate the possibility of future losses for Escambia County citizens and continue to work on strategies to improve and/or maintain the

County's current CRS 6 rating. Promote the new customer portal for floodplain information including access to historical elevation certificates and base flood elevation data.

The Building Services Department will continue to provide a Community Outreach program geared toward the "do-it-yourselfers". This program includes How-To Workshops, tutorials, videos, and more.

The Building Services Department will continue to work with contractors and homeowners to achieve completion of their projects in a safe and code-compliant manner.

Building Services Department by Expense Type



Building Services Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$2,765,654	$2,420,664	$2,822,616	$2,991,734
(51304) Other Salaries - Terminal Pay	$0	$148,629	$0	$0
(51401) Overtime	$168,000	$29,618	$171,000	$171,000
(51501) Special Pay	$12,000	$4,800	$12,000	$15,600
(52101) FICA Taxes	$220,894	$189,476	$229,931	$239,659
(52102) FICA Pretax Savings	$0	$6,818	$0	$0
(52201) Retirement Contributions	$521,179	$376,768	$550,139	$568,948
(52202) Pension Related-Frs/His	$0	-$160,919	$0	$0
(52301) Life & Health Insurance	$537,500	$532,273	$572,000	$611,000
(52401) Worker's Compensation	$51,492	$51,492	$45,930	$50,193
(52601) Opeb-Other Post Emp Bene	$0	$3,105	$0	$0
PERSONNEL SERVICES TOTAL	**$4,276,719**	**$3,602,724**	**$4,403,616**	**$4,648,134**
Operating Expenses				
(53101) Professional Services	$5,400	$3,850	$5,400	$5,400
(53301) Court Reporter Services	$25,000	$10,797	$25,000	$12,000
(53401) Other Contractual Service	$187,938	$165,125	$211,500	$220,000
(54001) Travel & Per Diem	$20,716	$2,147	$48,100	$28,600
(54101) Communications	$38,636	$32,801	$57,736	$43,900
(54201) Postage & Freight	$6,700	$680	$6,700	$4,850
(54401) Rentals & Leases	$700	$645	$900	$700
(54501) Insurance/Surety Bonds	$12,459	$0	$0	$0

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(54504) Premium-Vehicle	$15,409	$15,409	$22,380	$27,723
(54601) Repair & Maintenance	$53,213	$11,606	$14,700	$13,850
(54608) Vehicle Repair & Maintenance	$20,000	$2,886	$20,000	$20,000
(54701) Printing & Binding	$8,900	$6,366	$28,600	$13,250
(54801) Promotional Activities	$8,000	$0	$8,000	$5,000
(54901) Other Current Chgs & Obl.	$137,200	$73,705	$151,000	$86,500
(54905) Legal Advertising	$2,000	$0	$2,000	$1,000
(54931) Host Ordinance Items	$5,500	$495	$5,500	$5,500
(54934) Cost Alloc-Indirect	$255,780	$255,780	$268,569	$205,385
(54999) Cash Short	$0	$53	$0	$0
(55101) Office Supplies	$23,500	$17,793	$23,500	$20,800
(55201) Operating Supplies	$63,963	$24,809	$59,450	$34,300
(55203) Computer Equip Under $5K	$0	$22,431	$0	$8,000
(55204) Fuel	$74,504	$51,963	$83,972	$71,000
(55401) Book/Publ/Subscript/Membership	$14,215	$10,320	$38,010	$23,000
(55403) SBITA Agreements	$0	$98,988	$104,200	$108,000
(55501) Training/Registration	$13,000	$4,522	$29,550	$18,600
(55801) Bad Debt	$0	$0	$1,000	$0
(55901) Depreciation	$53,605	$138,079	$100,473	$150,000
OPERATING EXPENSES TOTAL	**$1,046,338**	**$951,250**	**$1,316,240**	**$1,127,358**
Capital Outlay				
(56401) Machinery & Equipment	$44,000	$0	$48,000	$48,000
(56402) Vehicles	$212,000	$161,366	$200,000	$275,000
(56499) Equip Yr End Reclass	$0	-$161,366	$0	$0
CAPITAL OUTLAY TOTAL	**$256,000**	**$0**	**$248,000**	**$323,000**
TOTAL	**$5,579,057**	**$4,553,974**	**$5,967,856**	**$6,098,492**

Building Services Administration

Building Services Dept - Building Services Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$455,139	$352,541	$452,843	$529,264
(51304) Other Salaries - Terminal Pay	$0	$27,152	$0	$0
(51401) Overtime	$48,000	$395	$48,000	$48,000
(51501) Special Pay	$4,800	$4,800	$4,800	$4,800
(52101) FICA Taxes	$35,893	$28,105	$38,682	$44,174
(52102) FICA Pretax Savings	$0	$752	$0	$0
(52201) Retirement Contributions	$94,446	$65,196	$101,979	$116,148
(52301) Life & Health Insurance	$64,500	$69,388	$66,000	$82,250
(52401) Worker's Compensation	$751	$751	$612	$1,801
PERSONNEL SERVICES TOTAL	**$703,529**	**$549,080**	**$712,916**	**$826,437**
Operating Expenses				
(53401) Other Contractual Service	$142,438	$100,852	$151,000	$150,000
(54001) Travel & Per Diem	$7,500	$1,752	$7,500	$7,500
(54101) Communications	$34,800	$26,285	$41,000	$35,000
(54201) Postage & Freight	$3,000	$149	$3,000	$3,000
(54401) Rentals & Leases	$700	$645	$900	$700
(54501) Insurance/Surety Bonds	$12,000	$0	$0	$0
(54504) Premium-Vehicle	$15,409	$15,409	$22,380	$27,723
(54601) Repair & Maintenance	$49,513	$3,269	$10,000	$10,000
(54608) Vehicle Repair & Maintenance	$20,000	$2,886	$20,000	$20,000
(54701) Printing & Binding	$7,000	$6,338	$10,000	$7,000
(54801) Promotional Activities	$8,000	$0	$8,000	$5,000
(54901) Other Current Chgs & Obl.	$0	$421	$1,000	$1,000
(54905) Legal Advertising	$2,000	$0	$2,000	$1,000
(54931) Host Ordinance Items	$5,500	$495	$5,500	$5,500
(54934) Cost Alloc-Indirect	$0	$0	$0	$205,385
(54999) Cash Short	$0	$53	$0	$0
(55101) Office Supplies	$15,000	$8,724	$15,000	$10,000
(55201) Operating Supplies	$3,120	$15,433	$20,300	$17,000
(55203) Computer Equip Under $5K	$0	$22,431	$0	$8,000
(55204) Fuel	$5,732	$17,575	$15,000	$20,000
(55401) Book/Publ/Subscript/Membership	$6,120	$3,558	$8,200	$5,000
(55403) SBITA Agreements	$0	$98,988	$104,200	$108,000
(55501) Training/Registration	$3,000	$1,460	$6,000	$6,000
(55801) Bad Debt	$0	$0	$1,000	$0
(55901) Depreciation	$53,605	$130,719	$95,500	$150,000
OPERATING EXPENSES TOTAL	**$394,437**	**$457,444**	**$547,480**	**$802,808**
Capital Outlay				
(56401) Machinery & Equipment	$44,000	$0	$48,000	$48,000
(56402) Vehicles	$159,000	$161,366	$200,000	$275,000
(56499) Equip Yr End Reclass	$0	-$161,366	$0	$0
CAPITAL OUTLAY TOTAL	**$203,000**	**$0**	**$248,000**	**$323,000**
TOTAL	**$1,300,966**	**$1,006,523**	**$1,508,396**	**$1,952,245**

Budget Summary: The total budget for Building Services Administration increased from $1,508,396 in FY 2025-26 to $1,952,245 in FY 2026-27, reflecting an increase of $443,849 or approximately 29.43%.

Permitting

Building Services Department - Permitting Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$563,583	$488,685	$559,703	$644,044
(51304) Other Salaries - Terminal Pay	$0	$23,974	$0	$0
(51401) Overtime	$120,000	$17,728	$120,000	$120,000
(52101) FICA Taxes	$52,296	$37,192	$51,997	$56,503
(52102) FICA Pretax Savings	$0	$1,478	$0	$0
(52201) Retirement Contributions	$93,174	$62,118	$95,362	$100,375
(52301) Life & Health Insurance	$150,500	$133,346	$154,000	$164,500
(52401) Worker's Compensation	$1,094	$1,094	$822	$894
PERSONNEL SERVICES TOTAL	**$980,647**	**$765,614**	**$981,884**	**$1,086,316**
Operating Expenses				
(54001) Travel & Per Diem	$0	$0	$8,000	$4,000
(54101) Communications	$1,236	$271	$1,236	$600
(54201) Postage & Freight	$2,000	$502	$2,000	$1,000
(54601) Repair & Maintenance	$1,500	$8,337	$1,500	$1,500
(54701) Printing & Binding	$500	$0	$500	$250
(54901) Other Current Chgs & Obl.	$126,200	$73,283	$135,000	$80,000
(54934) Cost Alloc-Indirect	$255,780	$255,780	$268,569	$0
(55101) Office Supplies	$5,000	$4,539	$5,000	$5,000
(55201) Operating Supplies	$3,500	$484	$15,000	$5,000
(55401) Book/Publ/Subscript/Membership	$1,000	$260	$1,600	$500
(55501) Training/Registration	$1,200	$1,245	$1,200	$1,500
(55901) Depreciation	$0	$1,658	$1,658	$0
OPERATING EXPENSES TOTAL	**$397,916**	**$346,359**	**$441,263**	**$99,350**
TOTAL	**$1,378,563**	**$1,111,973**	**$1,423,147**	**$1,185,666**

Budget Summary: The total budget for Permitting Division decreased from $1,423,147 in FY 2025-26 to $1,185,666 in FY 2026-27, reflecting a decrease of $237,481 or approximately 16.69%.

Inspections

Building Services Department - Inspections

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,522,099	$1,392,383	$1,553,111	$1,587,824
(51304) Other Salaries - Terminal Pay	$0	$64,767	$0	$0
(51401) Overtime	$0	$7,193	$3,000	$3,000
(51501) Special Pay	$7,200	$0	$7,200	$10,800
(52101) FICA Taxes	$115,504	$107,764	$119,594	$121,655
(52102) FICA Pretax Savings	$0	$4,118	$0	$0
(52201) Retirement Contributions	$296,914	$220,110	$316,747	$321,644
(52202) Pension Related-Frs/His	$0	-$160,919	$0	$0
(52301) Life & Health Insurance	$279,500	$270,270	$297,000	$317,250
(52401) Worker's Compensation	$47,657	$47,657	$42,708	$45,712
(52601) Opeb-Other Post Emp Bene	$0	$3,105	$0	$0
PERSONNEL SERVICES TOTAL	**$2,268,874**	**$1,956,446**	**$2,339,360**	**$2,407,885**
Operating Expenses				
(53401) Other Contractual Service	$45,500	$64,272	$60,500	$70,000
(54001) Travel & Per Diem	$12,116	$225	$24,000	$11,500
(54101) Communications	$1,900	$5,725	$14,800	$7,600
(54201) Postage & Freight	$200	$28	$200	$150
(54601) Repair & Maintenance	$1,100	$0	$2,100	$1,550
(54701) Printing & Binding	$1,000	$28	$17,700	$5,700
(54901) Other Current Chgs & Obl.	$11,000	$0	$15,000	$5,500
(55101) Office Supplies	$1,400	$1,366	$1,400	$2,000
(55201) Operating Supplies	$55,040	$6,486	$20,850	$9,500
(55204) Fuel	$66,772	$34,388	$66,972	$49,000
(55401) Book/Publ/Subscript/Membership	$6,595	$6,127	$25,210	$16,500
(55501) Training/Registration	$6,450	$1,817	$18,500	$8,750
(55901) Depreciation	$0	$2,841	$1,408	$0
OPERATING EXPENSES TOTAL	**$209,073**	**$123,304**	**$268,640**	**$187,750**
Capital Outlay				
(56402) Vehicles	$53,000	$0	$0	$0
CAPITAL OUTLAY TOTAL	**$53,000**	**$0**	**$0**	**$0**
TOTAL	**$2,530,947**	**$2,079,750**	**$2,608,000**	**$2,595,635**

Budget Summary: The total budget for Inspections decreased from $2,608,000 in FY 2025-26 to $2,595,635 in FY 2026-27, reflecting a decrease of $12,365 or approximately 0.47%.

Plans Review

Building Services Department - Plans Review Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$158,346	$120,343	$188,467	$160,745
(51304) Other Salaries - Terminal Pay	$0	$32,736	$0	$0
(51401) Overtime	$0	$4,001	$0	$0
(52101) FICA Taxes	$12,114	$11,723	$14,418	$11,983
(52102) FICA Pretax Savings	$0	$313	$0	$0
(52201) Retirement Contributions	$27,582	$20,179	$26,442	$21,287
(52301) Life & Health Insurance	$32,250	$35,192	$44,000	$35,250
(52401) Worker's Compensation	$254	$254	$228	$190
PERSONNEL SERVICES TOTAL	**$230,546**	**$224,741**	**$273,555**	**$229,455**
Operating Expenses				
(54001) Travel & Per Diem	$500	$171	$8,000	$5,000
(54101) Communications	$400	$249	$400	$400
(54601) Repair & Maintenance	$500	$0	$500	$500
(54701) Printing & Binding	$100	$0	$100	$100
(55101) Office Supplies	$1,000	$2,838	$1,000	$3,000
(55201) Operating Supplies	$2,183	$2,405	$3,150	$2,700
(55401) Book/Publ/Subscript/Membership	$500	$375	$3,000	$1,000
(55501) Training/Registration	$1,500	$0	$3,000	$1,500
(55901) Depreciation	$0	$1,907	$1,907	$0
OPERATING EXPENSES TOTAL	**$6,683**	**$7,945**	**$21,057**	**$14,200**
TOTAL	**$237,229**	**$232,686**	**$294,612**	**$243,655**

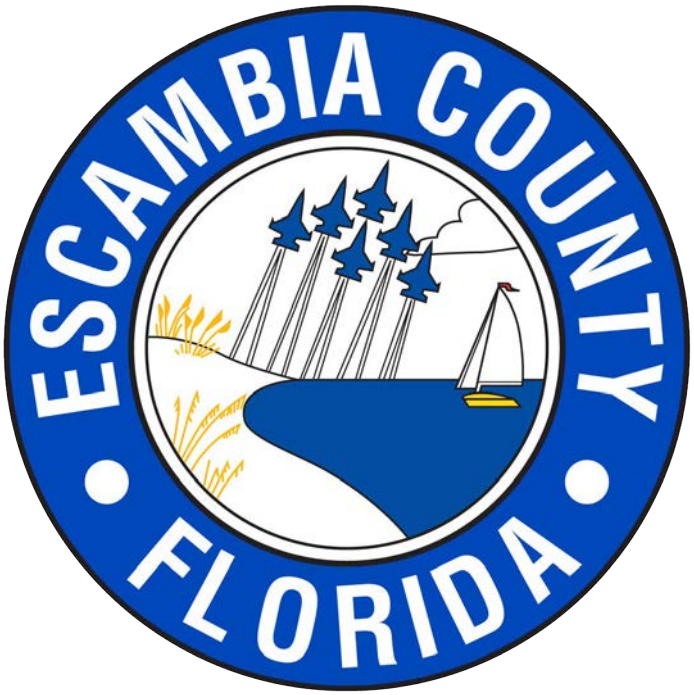
Budget Summary: The total budget for Plans Review Division decreased from $294,612 in FY 2025-26 to $243,655 in FY 2026-27, reflecting a decrease of $50,957 or approximately 17.30%.

Contractor Licensing and Investigation

Building Services - Contractor Licensing and Investigation Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$66,487	$66,713	$68,492	$69,857
(51401) Overtime	$0	$302	$0	$0
(52101) FICA Taxes	$5,087	$4,692	$5,240	$5,344
(52102) FICA Pretax Savings	$0	$157	$0	$0
(52201) Retirement Contributions	$9,063	$9,166	$9,609	$9,494
(52301) Life & Health Insurance	$10,750	$24,076	$11,000	$11,750
(52401) Worker's Compensation	$1,736	$1,736	$1,560	$1,596
PERSONNEL SERVICES TOTAL	**$93,123**	**$106,842**	**$95,901**	**$98,041**
Operating Expenses				
(53101) Professional Services	$5,400	$3,850	$5,400	$5,400
(53301) Court Reporter Services	$25,000	$10,797	$25,000	$12,000
(54001) Travel & Per Diem	$600	$0	$600	$600
(54101) Communications	$300	$271	$300	$300
(54201) Postage & Freight	$1,500	$0	$1,500	$700
(54501) Insurance/Surety Bonds	$459	$0	$0	$0
(54601) Repair & Maintenance	$600	$0	$600	$300
(54701) Printing & Binding	$300	$0	$300	$200
(55101) Office Supplies	$1,100	$327	$1,100	$800
(55201) Operating Supplies	$120	$0	$150	$100
(55204) Fuel	$2,000	$0	$2,000	$2,000
(55501) Training/Registration	$850	$0	$850	$850
(55901) Depreciation	$0	$954	$0	$0
OPERATING EXPENSES TOTAL	**$38,229**	**$16,199**	**$37,800**	**$23,250**
TOTAL	**$131,352**	**$123,041**	**$133,701**	**$121,291**

Budget Summary: The total budget for Contractor Licensing and Investigation decreased from $133,701 in FY 2025-26 to $121,291 in FY 2026-27, reflecting a decrease of $12,410 or approximately 9.28%.



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Communications and Public Information



Mission Statement

To deliver clear, timely, and accessible information that empowers residents, enhances public trust, and supports a safe, informed, and connected Escambia County community.

Objective

- Ensure readiness and resilience in emergency communications.
- Deliver timely, accurate, and consistent public information across all platforms.
- Serve as the central liaison between Escambia County, the media, and the public.
- Strengthen community outreach through strategic storytelling and digital engagement.
- Promote transparency and understanding of county services, programs, and decisions.

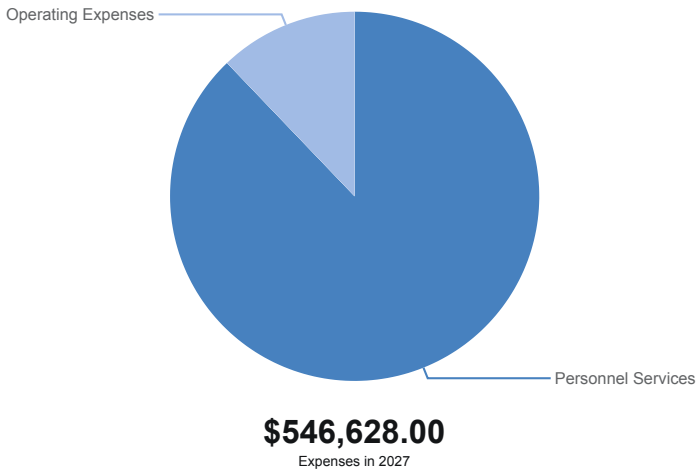
Goal

To inform, engage, and connect the residents of Escambia County by providing essential public information, especially during emergencies, and promoting county programs, initiatives, and events. Through effective communication, the office aims to strengthen public confidence and foster a strong relationship between the county government, local media, and the community it serves.

Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Media Inquiries	1,039	861	750	850
Press Releases	499	373	400	450
Social Media Posts	2,093	1,350	1,400	1,500

Communications & Public Info - EXPENSES

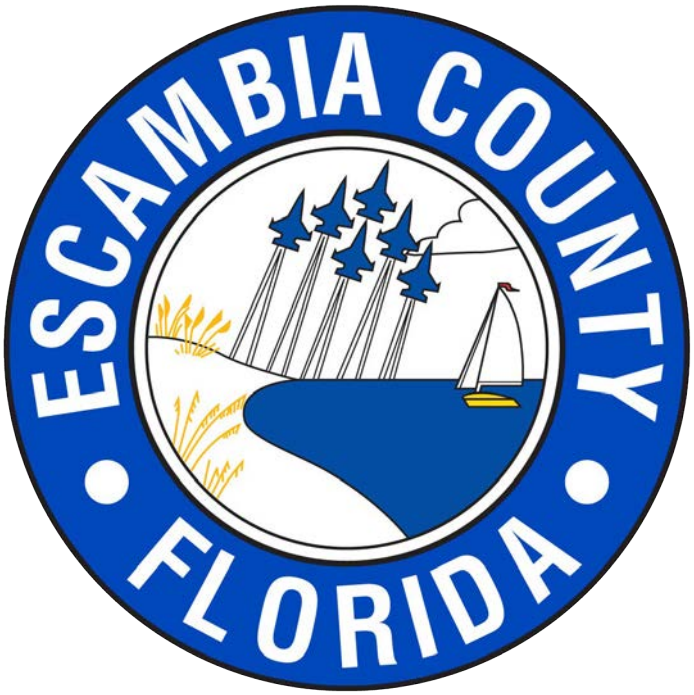


Communications and Public Info - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$292,631	$247,097	$304,114	$329,951
(51304) Other Salaries - Terminal Pay	$0	$2,127	$0	$0
(51501) Special Pay	$4,800	$4,800	$4,800	$4,800
(52101) FICA Taxes	$22,754	$19,234	$23,632	$25,608
(52102) FICA Pretax Savings	$0	$303	$0	$0
(52201) Retirement Contributions	$66,225	$36,434	$69,473	$72,427
(52301) Life & Health Insurance	$43,000	$36,357	$44,000	$47,000
(52401) Worker's Compensation	$476	$476	$375	$405
PERSONNEL SERVICES TOTAL	**$429,886**	**$346,826**	**$446,394**	**$480,191**
Operating Expenses				
(53101) Professional Services	$6,500	$419	$6,500	$4,500
(54001) Travel & Per Diem	$1,450	$1,300	$2,000	$3,000
(54101) Communications	$5,500	$2,469	$5,500	$4,800
(54201) Postage & Freight	$1,500	$0	$1,500	$1,000
(54401) Rentals & Leases	$1,200	$0	$1,200	$1,000
(54501) Insurance/Surety Bonds	$1,237	$0	$1,237	$1,237
(54601) Repair & Maintenance	$3,500	$85	$3,500	$2,000
(54701) Printing & Binding	$7,000	$0	$5,000	$3,500
(54801) Promotional Activities	$18,000	$17,396	$20,000	$20,000
(54931) Host Ordinance Items	$1,000	$31	$1,000	$800
(55101) Office Supplies	$2,200	$199	$1,000	$900
(55201) Operating Supplies	$3,000	$4,950	$5,000	$8,500
(55203) Computer Equip Under $5K	$0	$20,254	$0	$0

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55204) Fuel	$2,500	$282	$2,500	$1,200
(55401) Book/Publ/Subscript/Membership	$8,000	$10,901	$10,000	$12,000
(55501) Training/Registration	$1,400	$1,320	$2,000	$2,000
OPERATING EXPENSES TOTAL	**$63,987**	**$59,605**	**$67,937**	**$66,437**
Capital Outlay				
(56401) Machinery & Equipment	$5,000	$0	$5,000	$0
CAPITAL OUTLAY TOTAL	**$5,000**	**$0**	**$5,000**	**$0**
TOTAL	**$498,873**	**$406,431**	**$519,331**	**$546,628**

Budget Summary: The total budget for Communications & Public Information increased from $519,331 in FY 2025-26 to $546,628 in FY 2026-27, reflecting an increase of $27,297 or approximately 5.26%.



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Corrections



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

We are a dedicated team of professionals, devoted to serving the public by maintaining a balanced, safe, and secure correctional system of institutional and community corrections programs. Collectively, we provide a healthy environment for criminal offenders to maximize opportunities through accountability for actions, treatment, education, and positive reinforcement within a safe, secure, and fair Corrections Department.

Jail Division

Detention:
The jail staff is committed to the care, custody, and control of inmates detained in our county. Every inmate will be treated fairly and professionally while maintaining a safe, secure, healthy, and humane environment. All inmates will have the information they need readily available. Their questions will be answered in a timely, courteous manner which will serve to reduce the stress often encountered by those who are detained. The Escambia County Jail is committed to providing programs for inmates who would benefit from learning how to become successful and productive members of Escambia County, therefore reducing reoffending. Jail staff will conduct business in a courteous, professional manner promoting a positive image of Escambia County Corrections throughout the community. Our highly trained staff will continue to operate our facilities in a manner that ensures compliance with Florida Model Jail Standards, The Florida Corrections Accreditation Commission Standards and Florida Statutes.

Medical Services: The Escambia County Inmate Medical Section is committed to providing effective and efficient health care services to all detained individuals. All persons in custody have access to care to meet their medical, dental, and mental health needs. In addition, staff will maintain professionalism and ensure HIPAA laws and regulations are adhered to. Medical information is maintained via an electronic medical record system.

Work Annex Division

This division provides a supervised inmate labor force to support the Road Department and other departments of Escambia County by providing cost effective housing of inmates, working on special projects, and teaching inmates' skills that they may use upon their release. The Work Annex offers inmates the opportunity to participate in a welding program where they can earn national certifications, ServSafe program with certification, GED classes with the opportunity to receive a diploma, and a Life Skills class.

Community Corrections Division

Misdemeanor Probation: The program conducts investigative work, performs counseling, issue warrants, and supervises sentenced probationers. GPS monitoring operates under this program.

Pre-Trial Release: This program is for defendants arrested on misdemeanor offenses and some felony offenses, depending upon the severity of the crime. The program manages and monitors defendants, assuring their appearance in court. GPS monitoring operates under this program.

Pre-Trial Diversion: This program is designed to afford alternatives to the traditional court disposition and reduce County court dockets to manageable levels. It is most often utilized by first offenders as referred by the Court.

Check Diversion/Restitution: This program assists in reducing the overwhelming docket (for Worthless Checks) of the Escambia County Court System and assists with reducing jail overcrowding.

Community Service: This program provides supervision to defendants to ensure that they successfully complete court-ordered community service work hours.

Process Servers: This program handles the service and documentation of legal documents related to certifying servers, ensuring that defendants and other necessary parties receive proper legal notice in accordance with Florida statutes, court rules, and established protocols.

Goals

The overall goal of the Corrections Department is to work interdependently to provide the citizens of Escambia County with excellent protective services, ensure efficient delivery of services, and effective criminal justice alternatives that promote a safe environment. This goal will be accomplished with emphasis on professionalism and excellence in customer service. The Corrections Department is comprised of three divisions:

The goal of the Jail Division is to maximize resources while continually developing self-enrichment programs for the inmate population that will focus on the basic life skills needed after time in custody with the objective of reducing reoffending. It is their goal to do so while ensuring the operation is both fiscally sound and cost effective, minimizing the impact on the taxpayer, and maximizing alternative funding sources. The Jail Division will be viewed as good stewards of the taxpayer's dollar while promoting a positive image of Corrections throughout Escambia County.

The goal of the Work Annex Division is to provide a safe, secure, and healthy environment for inmates remanded from the county jail, and to provide inmate work crews to Solid Waste, Road Department, Facilities Management, Parks and Recreation, and the Animal Shelter.

The goal of the Community Corrections Division is to provide alternatives to being placed in custody that ensure public safety, promote responsible behavior, and encourage positive lifestyles.

Accomplishments

- Corrections K-9 teams successfully thwarted 54 attempts to introduce contraband into the facilities.
- 31 inmates received the welding course completion certificates, and 9 inmates achieved the American Welding Society (AWS) National Certification.
- 3 inmates have received their GED from the Jail.
- Animal Care Technical Training Re-entry Program through the Escambia County Animal Shelter has issued 9 program completion certificates.
- Parenting Program has issued 71 certificates.
- Holistic Life Skills Reentry Program has issued 100 certificates.
- Anger Management Program has issued 135 certificates.
- Fatherhood Program has issued 11 certificates.
- Her Story Program has issued 25 certificates.
- Harvested over 182,261 pounds of vegetables, teaching inmates' horticulture, and supplementing the food cost for the Work Annex population.
- Inmate labor for the Work Annex parking lot paving project, construct a drainage grate system, and poured a concrete slab for the Sheriff's Office at the gun range.
- Completed over 7,552 work orders throughout the county with the use of inmate labor.
- The Sidewalk Beautification Inmate Crews have completed one round of their scheduled route, which is approximately 205 miles of sidewalks.
- The Litter Inmate Crews have collected 8,044 bags of trash. These numbers do not take into consideration larger items like tires, boxes, grocery buggies, etc.
- Holding Pond Inmate Crews have mowed 1,161 acres.
- Corrections had 31 academy graduates and from three academies.
- Corrections K-9 team assisted local law enforcement agencies in 5 search, rescue, and recovery tasks.
- The ServSafe Program has issued certificates of completion to 41 inmates from the Jail and 13 inmates from the Work Annex.





Performance Measures

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Estimate	FY 2026/27 Estimate
Jail				
Officer Mandatory Training Hours	100/5 Years	100/5 Years	100/5 Years	100/5 Years
Maintain Compliance with FCAC, FMJS	100%	100%	100%	100%

Work Annex

Officer Mandatory Training Hours	100/5 Years	100/5 Years	100/5 Years	100/5 Years
Farming Production	100,000 lbs.	149,000 lbs.	100,000 lbs.	125,000 lbs.

Community Corrections

Employee attendance for mandatory meeting/judicial proceeding with Criminal Justice Liaisons	100%	100%	100%	100%
Employee attendance for mandatory training and workshops	100%	100%	100%	100%

Benchmarking

	Escambia County	Benchmark
Jail		
Increase Correctional Officer Staff	86%	100%
Increase Medical Staff	91%	100%
Replace Outdated Vehicles	85%	100%
Inmate Safe Staff Food Handler Training Program Certifications	44 Certifications	55 Certifications

Work Annex

Increase Farming Production	12% of Food Cost	15% of Food Cost
Inmate Safe Staff Food Handler Training Program Certifications	13 Certifications	20 Certifications
Inmate Welding Certifications	62 Certifications	70 Certifications

Community Corrections

Employee Attendance for all Mandatory Meeting/Judicial Proceeding with Criminal Justice Liaisons	100%	100%
Employee Attendance for Mandatory Training and Workshops	100%	100%
Customer Satisfaction for Offender Intake Process	100%	100%

Funding Priorities

Major Issues Funded	Amount
Food and Provisions for the Inmates	$2,451,675
Total:	**$2,451,675**

Inmate Medical Services

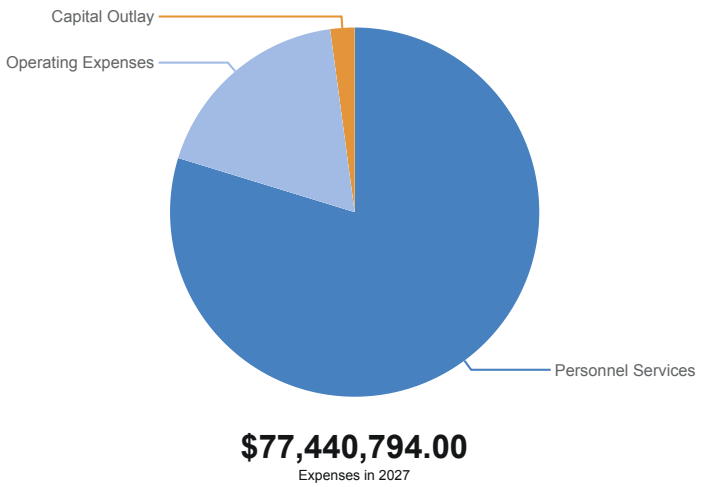
In-Patient Services	$1,764,000
Psychiatric Services	$372,600
Other Medical Services	$823,120
Pharmaceuticals	$2,490,000

Dental Services	$246,480
Temporary Staffing	$423,000
Inmate Emergency Transport	$150,000
Total:	**$6,269,200**

Professional Services

Re-Entry Program	$96,870
ABE and GED Courses	$105,095
Welding Program	$74,256
Anger Management Class	$303,108
Human Trafficking Program	$25,000
Chaplin Services	$145,288
Parenting and Life Skills Class	$416,300
ServSafe Program	$3,000
Total:	**$1,168,917**

Corrections Department by Expense Type



Corrections Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$33,941,617	$30,443,446	$34,897,091	$34,921,017
(51301) Other Salaries & Wages	$941,280	$36,065	$723,569	$547,569
(51304) Other Salaries - Terminal Pay	$0	$759,755	$0	$0
(51401) Overtime	$3,530,000	$4,523,183	$3,480,000	$3,480,000
(51501) Special Pay	$447,528	$229,760	$453,096	$431,184
(52101) FICA Taxes	$2,970,543	$2,658,782	$3,023,872	$2,992,670
(52102) FICA Pretax Savings	$0	$89,781	$0	$0
(52201) Retirement Contributions	$10,379,772	$9,826,173	$10,703,404	$10,644,056
(52301) Life & Health Insurance	$6,933,751	$6,952,919	$7,150,000	$7,602,251
(52401) Worker's Compensation	$1,259,080	$1,259,080	$1,206,468	$1,133,497
PERSONNEL SERVICES TOTAL	**$60,403,571**	**$56,778,944**	**$61,637,500**	**$61,752,244**
Operating Expenses				
(53101) Professional Services	$5,408,306	$4,899,714	$4,782,466	$4,745,816
(53401) Other Contractual Service	$2,090,551	$1,805,616	$2,229,327	$2,400,089
(54001) Travel & Per Diem	$89,499	$118,401	$111,826	$199,114

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(54101) Communications	$92,058	$88,946	$91,698	$104,212
(54201) Postage & Freight	$7,770	$3,638	$5,396	$4,855
(54301) Utility Services	$9,000	$6,636	$9,100	$9,500
(54401) Rentals & Leases	$56,863	$198,114	$79,619	$4,386
(54501) Insurance/Surety Bonds	$640	$520	$640	$640
(54503) Premium-Property/Building	$42,700	$42,700	$41,894	$38,295
(54514) Claims-General Liability	$0	$171,640	$0	$0
(54601) Repair & Maintenance	$276,490	$291,162	$162,315	$337,580
(54608) Vehicle Repair & Maintenance	$26,500	$17,538	$24,000	$31,100
(54701) Printing & Binding	$10,215	$19,535	$23,790	$17,367
(54801) Promotional Activities	$5,456	$8,507	$5,456	$12,456
(54901) Other Current Chgs & Obl.	$20,257	$13,854	$24,579	$17,196
(54931) Host Ordinance Items	$23,095	$13,457	$25,930	$31,125
(55101) Office Supplies	$150,772	$114,406	$133,598	$142,366
(55201) Operating Supplies	$4,152,279	$4,104,710	$4,432,910	$5,054,067
(55204) Fuel	$65,850	$37,982	$50,250	$38,700
(55206) Capital Under $5K	$0	$77,056	$10,000	$54,600
(55301) Road Materials & Supplies	$0	$23,317	$0	$0
(55401) Book/Publ/Subscript/Membership	$7,658	$7,837	$8,978	$8,615
(55403) SBITA Agreements	$290,225	$123,601	$271,670	$511,110
(55501) Training/Registration	$215,000	$156,125	$271,229	$274,361
OPERATING EXPENSES TOTAL	**$13,041,184**	**$12,345,012**	**$12,796,671**	**$14,037,550**
Capital Outlay				
(56201) Buildings	$16,000	$0	$0	$0
(56301) Improv Other Than Buildgs	$50,000	$0	$0	$0
(56401) Machinery & Equipment	$176,000	$817,863	$56,200	$51,000
(56402) Vehicles	$0	$554,961	$0	$0
(56801) Intangible Assets	$0	$0	$1,473,506	$1,600,000
CAPITAL OUTLAY TOTAL	**$242,000**	**$1,372,824**	**$1,529,706**	**$1,651,000**
Other Uses				
(59108) Transfer To Fund 110	$0	$65,000	$0	$0
OTHER USES TOTAL	**$0**	**$65,000**	**$0**	**$0**
TOTAL	**$73,686,755**	**$70,561,779**	**$75,963,877**	**$77,440,794**

Detention & Inmate Medical

Corrections Department - Detention & Inmate Medical

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$25,545,679	$22,404,425	$26,234,409	$26,192,311
(51301) Other Salaries & Wages	$806,393	$28,066	$620,000	$470,000
(51304) Other Salaries - Terminal Pay	$0	$631,240	$0	$0
(51401) Overtime	$3,325,000	$4,355,292	$3,300,000	$3,300,000
(51501) Special Pay	$325,080	$187,730	$338,472	$319,104
(52101) FICA Taxes	$2,295,165	$2,041,996	$2,332,705	$2,302,196
(52102) FICA Pretax Savings	$0	$68,105	$0	$0
(52201) Retirement Contributions	$8,030,623	$7,568,276	$8,044,407	$7,989,830
(52301) Life & Health Insurance	$5,473,685	$5,186,864	$5,655,980	$6,045,375
(52401) Worker's Compensation	$994,434	$994,434	$933,645	$875,964
PERSONNEL SERVICES TOTAL	**$46,796,059**	**$43,466,427**	**$47,459,618**	**$47,494,780**
Operating Expenses				
(53101) Professional Services	$4,533,060	$4,230,836	$4,002,666	$3,815,900
(53401) Other Contractual Service	$1,908,510	$1,637,414	$2,033,875	$2,205,935
(54001) Travel & Per Diem	$55,000	$102,262	$70,000	$142,613
(54101) Communications	$51,078	$48,219	$52,206	$59,392
(54201) Postage & Freight	$2,090	$1,531	$1,620	$1,620
(54301) Utility Services	$0	$416	$400	$500
(54401) Rentals & Leases	$51,384	$26,691	$74,140	$3,000
(54601) Repair & Maintenance	$123,700	$93,282	$113,500	$288,690
(54608) Vehicle Repair & Maintenance	$16,300	$15,593	$16,200	$23,000
(54701) Printing & Binding	$4,615	$5,704	$9,190	$16,265
(54801) Promotional Activities	$5,456	$8,507	$5,456	$12,456
(54901) Other Current Chgs & Obl.	$18,375	$10,677	$21,025	$13,364
(54931) Host Ordinance Items	$17,570	$11,195	$19,605	$24,980
(55101) Office Supplies	$122,250	$89,656	$106,000	$112,000
(55201) Operating Supplies	$2,127,628	$2,908,847	$2,709,832	$4,090,832
(55204) Fuel	$60,450	$34,699	$44,250	$35,700
(55206) Capital Under $5K	$0	$70,344	$10,000	$45,000
(55401) Book/Publ/Subscript/Membership	$3,660	$5,974	$4,503	$6,215
(55403) SBITA Agreements	$56,845	$53,432	$72,450	$78,650
(55501) Training/Registration	$128,670	$72,067	$156,124	$131,076
OPERATING EXPENSES TOTAL	**$9,286,641**	**$9,427,348**	**$9,523,042**	**$11,107,188**
Capital Outlay				
(56401) Machinery & Equipment	$9,000	$51,474	$0	$0
(56402) Vehicles	$0	$227,291	$0	$0
(56801) Intangible Assets	$0	$0	$0	$100,000
CAPITAL OUTLAY TOTAL	**$9,000**	**$278,765**	**$0**	**$100,000**
TOTAL	**$56,091,700**	**$53,172,540**	**$56,982,660**	**$58,701,968**

Budget Summary: The total budget for Detention and Inmate Medical increased from $56,982,660 in FY 2025-26 to $58,701,968 in FY 2026-27, reflecting an increase of $1,719,308 or approximately 3.02%.

Work Annex

Work Annex

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$5,883,243	$5,931,116	$6,108,995	$6,203,912
(51301) Other Salaries & Wages	$134,887	$7,999	$77,569	$77,569
(51304) Other Salaries - Terminal Pay	$0	$88,031	$0	$0
(51401) Overtime	$150,000	$143,759	$125,000	$125,000
(51501) Special Pay	$86,904	$41,695	$90,102	$95,976
(52101) FICA Taxes	$478,511	$457,160	$489,728	$497,242
(52102) FICA Pretax Savings	$0	$15,992	$0	$0
(52201) Retirement Contributions	$1,906,330	$1,904,295	$2,217,631	$2,241,389
(52301) Life & Health Insurance	$915,470	$1,241,852	$936,760	$1,003,450
(52401) Worker's Compensation	$210,170	$210,170	$196,033	$189,697
PERSONNEL SERVICES TOTAL	**$9,765,515**	**$10,042,069**	**$10,241,818**	**$10,434,235**
Operating Expenses				
(53101) Professional Services	$4,800	$1,437	$2,700	$1,800
(53401) Other Contractual Service	$80	$58	$80	$60
(54001) Travel & Per Diem	$16,376	$7,454	$23,450	$32,042
(54101) Communications	$12,636	$11,437	$11,736	$10,800
(54201) Postage & Freight	$35	$65	$55	$55
(54401) Rentals & Leases	$2,772	$2,327	$2,772	$1,386
(54601) Repair & Maintenance	$32,140	$60,792	$20,640	$39,730
(54608) Vehicle Repair & Maintenance	$10,200	$1,945	$7,800	$8,100
(54701) Printing & Binding	$0	$0	$0	$1,052
(54901) Other Current Chgs & Obl.	$457	$47	$457	$572
(54931) Host Ordinance Items	$4,370	$1,692	$4,840	$4,840
(55101) Office Supplies	$6,000	$7,656	$5,400	$8,400
(55201) Operating Supplies	$531,624	$438,398	$574,343	$671,865
(55204) Fuel	$5,400	$3,133	$6,000	$3,000
(55206) Capital Under $5K	$0	$3,215	$0	$3,600
(55401) Book/Publ/Subscript/Membership	$620	$1,229	$400	$600
(55501) Training/Registration	$27,670	$10,143	$27,670	$25,300
OPERATING EXPENSES TOTAL	**$655,180**	**$551,029**	**$688,343**	**$813,202**
Capital Outlay	$107,000	$0	$51,000	$51,000
TOTAL	**$10,527,695**	**$10,593,098**	**$10,981,161**	**$11,298,437**

Budget Summary: The total budget for Corrections Work Annex increased from $10,981,161 in FY 2025-26 to $11,298,437 in FY 2026-27, reflecting an increase of $317,276 or approximately 2.89%.

Jail Commissary

Corrections Department - Jail Commissary

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,003,278	$725,472	$1,023,794	$907,235
(51304) Other Salaries - Terminal Pay	$0	$40,215	$0	$0
(51401) Overtime	$55,000	$22,397	$55,000	$55,000
(51501) Special Pay	$28,344	$335	$20,922	$15,912
(52101) FICA Taxes	$80,844	$59,011	$84,127	$72,850
(52102) FICA Pretax Savings	$0	$1,325	$0	$0
(52201) Retirement Contributions	$189,529	$132,285	$170,554	$142,748
(52301) Life & Health Insurance	$215,000	$139,656	$231,000	$217,375
(52401) Worker's Compensation	$28,155	$28,155	$34,234	$27,303
PERSONNEL SERVICES TOTAL	**$1,600,150**	**$1,148,851**	**$1,619,631**	**$1,438,423**
Operating Expenses				
(53101) Professional Services	$821,612	$630,592	$732,867	$875,030
(53401) Other Contractual Service	$5,400	$7,339	$7,200	$0
(54001) Travel & Per Diem	$13,585	$1,844	$13,750	$13,850
(54101) Communications	$24,672	$26,303	$24,996	$30,156
(54201) Postage & Freight	$4,300	$2,000	$2,400	$2,400
(54301) Utility Services	$9,000	$6,220	$8,700	$9,000
(54401) Rentals & Leases	$0	$166,402	$0	$0
(54601) Repair & Maintenance	$118,670	$135,807	$26,655	$7,600
(54701) Printing & Binding	$5,400	$13,830	$14,400	$0
(54901) Other Current Chgs & Obl.	$510	$1,980	$2,510	$2,110
(55101) Office Supplies	$8,400	$5,401	$8,400	$7,700
(55201) Operating Supplies	$1,477,739	$743,597	$1,128,135	$273,665
(55204) Fuel	$0	$150	$0	$0
(55206) Capital Under $5K	$0	$3,496	$0	$0
(55301) Road Materials & Supplies	$0	$23,317	$0	$0
(55401) Book/Publ/Subscript/Membership	$2,000	$495	$2,000	$1,000
(55403) SBITA Agreements	$181,300	$18,089	$139,700	$372,940
(55501) Training/Registration	$5,150	$4,011	$5,150	$12,415
OPERATING EXPENSES TOTAL	**$2,677,738**	**$1,790,872**	**$2,116,863**	**$1,607,866**
Capital Outlay				
(56301) Improv Other Than Buildgs	$50,000	$0	$0	$0
(56401) Machinery & Equipment	$76,000	$636,089	$0	$0
(56402) Vehicles	$0	$327,669	$0	$0
(56801) Intangible Assets	$0	$0	$1,473,506	$1,500,000
CAPITAL OUTLAY TOTAL	**$126,000**	**$963,758**	**$1,473,506**	**$1,500,000**
TOTAL	**$4,403,888**	**$3,903,482**	**$5,210,000**	**$4,546,289**

Budget Summary: The total budget for Jail Commissary decreased from $5,210,000 in FY 2025-26 to $4,546,289 in FY 2026-27, reflecting a decrease of $663,711 or approximately 12.74%.

Community Corrections

Corrections Department - Community Corrections

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,509,417	$1,382,433	$1,529,893	$1,617,559
(51301) Other Salaries & Wages	$0	$0	$26,000	$0
(51304) Other Salaries - Terminal Pay	$0	$269	$0	$0
(51401) Overtime	$0	$1,735	$0	$0
(51501) Special Pay	$7,200	$0	$3,600	$192
(52101) FICA Taxes	$116,023	$100,615	$117,312	$120,382
(52102) FICA Pretax Savings	$0	$4,359	$0	$0
(52201) Retirement Contributions	$253,290	$221,317	$270,812	$270,089
(52301) Life & Health Insurance	$329,596	$384,547	$326,260	$336,051
(52401) Worker's Compensation	$26,321	$26,321	$42,556	$40,533
PERSONNEL SERVICES TOTAL	**$2,241,847**	**$2,121,596**	**$2,316,433**	**$2,384,806**
Operating Expenses				
(53101) Professional Services	$48,834	$36,848	$44,233	$53,086
(53401) Other Contractual Service	$176,561	$160,805	$188,172	$194,094
(54001) Travel & Per Diem	$4,538	$6,840	$4,626	$10,609
(54101) Communications	$3,672	$2,988	$2,760	$3,864
(54201) Postage & Freight	$1,345	$42	$1,321	$780
(54401) Rentals & Leases	$2,707	$2,695	$2,707	$0
(54501) Insurance/Surety Bonds	$640	$520	$640	$640
(54503) Premium-Property/Building	$42,700	$42,700	$41,894	$38,295
(54601) Repair & Maintenance	$1,980	$1,280	$1,520	$1,560
(54701) Printing & Binding	$200	$0	$200	$50
(54901) Other Current Chgs & Obl.	$915	$1,150	$587	$1,150
(54931) Host Ordinance Items	$1,155	$570	$1,485	$1,305
(55101) Office Supplies	$14,122	$11,693	$13,798	$14,266
(55201) Operating Supplies	$6,288	$5,955	$10,700	$8,680
(55206) Capital Under $5K	$0	$0	$0	$6,000
(55401) Book/Publ/Subscript/Membership	$1,378	$140	$2,075	$800
(55403) SBITA Agreements	$52,080	$52,080	$59,520	$59,520
(55501) Training/Registration	$3,510	$4,135	$7,285	$5,570
OPERATING EXPENSES TOTAL	**$362,625**	**$330,441**	**$383,523**	**$400,269**
Capital Outlay				
(56401) Machinery & Equipment	$0	$31,028	$5,200	$0
CAPITAL OUTLAY TOTAL	**$0**	**$31,028**	**$5,200**	**$0**
TOTAL	**$2,604,472**	**$2,483,064**	**$2,705,156**	**$2,785,075**

Budget Summary: The total budget for Community Corrections increased from $2,705,156 in FY 2025-26 to $2,785,075 in FY 2026-27, reflecting an increase of $79,919 or approximately 2.95%.

Professional Training

Corrections Department - Professional Training Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(55501) Training/Registration	$50,000	$65,768	$75,000	$100,000
OPERATING EXPENSES TOTAL	**$50,000**	**$65,768**	**$75,000**	**$100,000**
TOTAL	**$50,000**	**$65,768**	**$75,000**	**$100,000**

Budget Summary: The total budget for Professional Training increased from $75,000 in FY 2025-26 to $100,000 in FY 2026-27, reflecting an increase of $25,000 or approximately 33.33%.

Road Prison Reimbursement

Corrections Department - Road Prison Reimbursement

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(55201) Operating Supplies	$9,000	$7,913	$9,900	$9,025
OPERATING EXPENSES TOTAL	**$9,000**	**$7,913**	**$9,900**	**$9,025**
TOTAL	**$9,000**	**$7,913**	**$9,900**	**$9,025**

Budget Summary: The total budget for Road Prison Reimbursement decreased from $9,900 in FY 2025-26 to $9,025 in FY 2026-27, reflecting a decrease of $875 or approximately 8.84%.

Development Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

Development Review Division
Reviews/approves site plans/subdivisions, maintaining an initial ten (10) day or less site plan review time for projects, in accordance with the revised Escambia County Land Development Code (LDC), while educating the public/community on the revised LDC to promote economic development, and provides land use information to various governmental agencies/business entities, such as real estate association and banking/lending institutions.

Planning & Zoning Division
Comprised of project management/comprehensive planning/administrative services, this Division provides coordination/oversight of all planning functions and timely/effective planning information for orderly growth within Escambia County and administers and oversees budget/expenditures to ensure conformity with approved resources for long-range planning projects, while monitoring federal/state legislation impacting municipal governmental planning activities.

Promotes implementation of Escambia County Comprehensive Plan 2030, including process evaluation and amendments; provides coordination for long-range planning projects/issues; develops/implements long-range plans as approved by the Escambia Board of County Commissioners (BCC); researches/prepares

presentations/reports/recommendations for special planning initiatives directed by the BCC or State Statutes; and drafts land use ordinances for recommendation to Planning Board/final approval from BCC.

Reviews/processes re-zonings/Planned Unit Developments (PUD)/Small and Large Map Amendments, and variance/administrative appeals/conditional use requests; processes/reviews development agreements; monitors development on barrier islands (Pensacola Beach and Perdido Key); provides planning support for long-range planning projects, such as the Perdido Key Master Plan; assists other divisions/departments with creation/processing of land development regulations for special study areas; provides full staff support to Planning Board, Board of Adjustment (BOA), and Design Standard Manual – Professional Advisory Committee (DSM-PAC); and provides planning and zoning information to Escambia County citizens.

Geographic Information Systems (GIS) Division
Ensures all data is up-to-date and functioning with all County users' programs including Public Works (Brightly), Building Inspections, Planning & Zoning (My Permit Now), and Public Safety (WebEOC).

Manages easy-to-use damage assessment tools to assist agencies in reducing potential short- and long-term impacts of any disaster; educates users to maintain data determined in their realm of responsibility and need, evaluate those data, and certify as suitable to serve multi-agency purposes/needs; reviews products/methods/materials for use in analyses and ensures analyses results provide comprehensive reports/visible (less paper and more digital products) to improve decision-making process; and initiates outside agency partnerships/programs toward GIS data development/management to reduce costs/expedite future viable programs to coordinate projects.

Goals

Through proper administration and enforcement of federal, state and county adopted laws and Ordinances, the Development Services Department goals are:

- To provide quality, knowledgeable, efficient, and helpful service to Escambia County citizens and the community
- To serve the development, planning and zoning, and GIS needs of residents, contractors, and developers with highest priority and excellent customer service
- To safeguard life, health, property, and public welfare by administering and ensuring compliance with Escambia County's LDC and Comprehensive Plan
- To promote, educate, and simplify GIS use and standardize data for seamless operation with all recently implemented spatial data dependent systems and recruit additional personnel who will utilize these systems as standard practice
- To safeguard life, health, property, and public welfare by producing teams compatible with federal, state, and local disaster readiness programs

Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Development Review Division				
# Land Use approval for fences, docks, land disturbing permits, site inspections, billboards and alcohol	3,284	3,240	3,240	3,486
Development Orders Issued	93	93	92	102

Planning & Zoning Division

# of Re-zonings, Small- & Large-Scale Amendments, LDC Ordinances & Planning Board Interpretations	18	25	20	22

Board of Adjustment i.e., variances, conditional use requests and administrative appeals	18	13	15	15

Geographic Information Systems (GIS) Division

# of map requests	1,151	1,057	1,100	1,100
# of data requests	281	236	300	300
# of addresses issued	4,719	4,056	3,000	3,000

Benchmarking

Development Review Division

-- Initial Review Time --

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Actual	FY 2026/2027 Estimate
Standard Review - 10 Days	5	5	5	5

**Benchmark Sources - Development Review Monthly Recap Reports: FY 2023-24; FY 202-25; FT 2025-26 (YTD)*

Geographic Information Systems (GIS) Division **Maps and Data**

Addresses

Response Time Frames	Total Days	% Filled Same Day	Total Days	% Filled Same Day	Total Days
FY 2013/2024 Actual	1 - 3	95%	1 - 2	95%	1 - 3
FY 2024/2025 Actual	1 - 3	95%	1 - 2	95%	1 - 3
FY 2025/2026 (Oct - Mar)	1 - 3	95%	1 - 2	95%	1 - 3

**Benchmark Sources - GIS Recap Reports: FY 2020-24; FY 2021-25; FY 2022-26 (YTD)*

Significant Changes for Fiscal Year 2026/2027

Development Review Division

Increase efficiency and manage timelines as development is coming back.

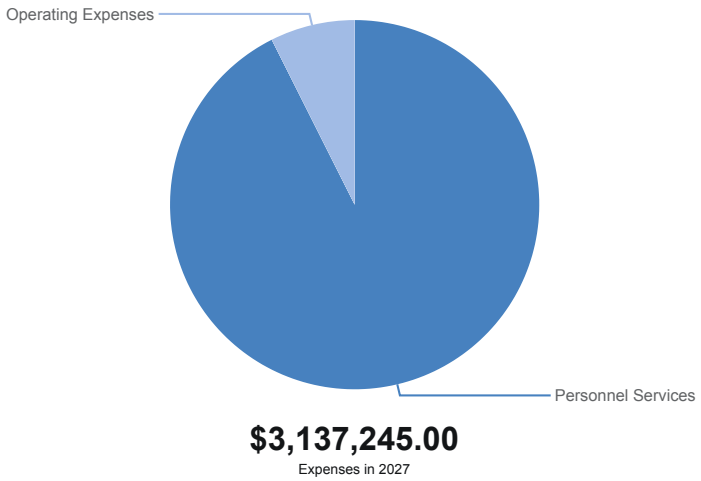
Planning & Zoning Division

Fine tuning of updated zoning categories and LDC changes.

Geographic Information Systems (GIS) Division

The GIS Division is taking a more proactive role in the community by providing online access to GIS. An emphasis will need to be placed on address and street centerline data accuracy and completeness due to the upcoming implementation of the NextGen 911 System at Public Safety. The system will rely more than ever on the County's GIS data. A more geographic component will be set up in the E911 system allowing better analysis capabilities for calls and emergency response studies. Staff is planning an enhanced merger of forces to provide future capital projects data for the purpose of interagency project coordination which will include traffic/pedestrian improvements, utility installation plans and coordination efforts as development throughout the county has increased substantially.

Development Services Department by Expense Type



Development Services Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$2,019,800	$1,674,816	$2,058,168	$2,039,542
(51304) Other Salaries - Terminal Pay	$0	$45,047	$0	$0
(51501) Special Pay	$12,000	$4,800	$10,200	$6,600
(52101) FICA Taxes	$155,014	$125,432	$158,230	$154,392
(52102) FICA Pretax Savings	$0	$5,123	$0	$0
(52201) Retirement Contributions	$322,915	$269,177	$346,220	$322,099
(52301) Life & Health Insurance	$345,613	$399,362	$352,000	$376,000
(52401) Worker's Compensation	$6,228	$6,228	$4,968	$5,944
PERSONNEL SERVICES TOTAL	**$2,861,570**	**$2,529,987**	**$2,929,786**	**$2,904,577**
Operating Expenses				
(53101) Professional Services	$9,100	$316,188	$9,100	$59,100
(53301) Court Reporter Services	$16,000	$12,130	$16,000	$16,000
(53401) Other Contractual Service	$77,628	$57,762	$77,628	$73,000
(54001) Travel & Per Diem	$2,500	$0	$2,500	$0
(54101) Communications	$10,102	$8,685	$11,102	$6,874
(54201) Postage & Freight	$5,037	$5,587	$5,037	$5,609
(54401) Rentals & Leases	$1,731	$88	$2,281	$2,281
(54504) Premium-Vehicle	$2,716	$2,716	$3,109	$3,173
(54601) Repair & Maintenance	$14,804	$2,741	$14,804	$12,813
(54701) Printing & Binding	$4,146	$150	$3,146	$1,500
(54901) Other Current Chgs & Obl.	$18,150	$14,677	$18,150	$18,150
(54931) Host Ordinance Items	$2,500	$760	$2,500	$2,500
(55101) Office Supplies	$4,400	$2,746	$4,400	$4,400
(55201) Operating Supplies	$16,860	$10,183	$16,310	$14,170
(55204) Fuel	$10,877	$6,377	$10,877	$10,000
(55401) Book/Publ/Subscript/Membership	$2,500	$679	$2,500	$1,648
(55501) Training/Registration	$2,268	$315	$2,268	$1,450
OPERATING EXPENSES TOTAL	**$201,319**	**$441,784**	**$201,712**	**$232,668**
Other Uses				
(59101) Transfers	$0	$100,000	$0	$0
(59801) Reserves	$46,975	$0	$0	$0
OTHER USES TOTAL	**$46,975**	**$100,000**	**$0**	**$0**
TOTAL	**$3,109,864**	**$3,071,770**	**$3,131,498**	**$3,137,245**

Planning and Zoning

Development Services Department - Planning & Zoning Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,050,772	$961,588	$1,058,333	$999,459
(51304) Other Salaries - Terminal Pay	$0	$42,555	$0	$0
(51501) Special Pay	$8,400	$4,800	$8,400	$4,800
(52101) FICA Taxes	$81,027	$72,656	$81,605	$75,351
(52102) FICA Pretax Savings	$0	$3,377	$0	$0
(52201) Retirement Contributions	$183,042	$158,732	$189,595	$166,684
(52301) Life & Health Insurance	$170,925	$225,882	$174,900	$186,825
(52401) Worker's Compensation	$1,695	$1,695	$1,291	$2,242
PERSONNEL SERVICES TOTAL	**$1,495,861**	**$1,471,285**	**$1,514,124**	**$1,435,361**
Operating Expenses				
(53101) Professional Services	$9,100	$4,150	$9,100	$9,100
(53301) Court Reporter Services	$16,000	$12,130	$16,000	$16,000
(53401) Other Contractual Service	$30,779	$26,892	$30,779	$30,000
(54001) Travel & Per Diem	$1,000	$0	$1,000	$0
(54101) Communications	$3,000	$3,360	$4,000	$3,146
(54201) Postage & Freight	$4,937	$5,509	$4,937	$5,509
(54401) Rentals & Leases	$1,731	$88	$2,281	$2,281
(54601) Repair & Maintenance	$1,629	$648	$1,629	$1,638
(54701) Printing & Binding	$3,000	$150	$2,000	$1,000
(54901) Other Current Chgs & Obl.	$18,000	$13,732	$18,000	$18,000
(54931) Host Ordinance Items	$2,500	$760	$2,500	$0
(55101) Office Supplies	$2,000	$2,634	$2,000	$2,000
(55201) Operating Supplies	$10,320	$5,934	$9,770	$8,770
(55204) Fuel	$600	$0	$600	$0
(55401) Book/Publ/Subscript/Membership	$2,500	$679	$2,500	$1,648
(55501) Training/Registration	$1,000	$0	$1,000	$750
OPERATING EXPENSES TOTAL	**$108,096**	**$76,664**	**$108,096**	**$99,842**
TOTAL	**$1,603,957**	**$1,547,949**	**$1,622,220**	**$1,535,203**

Budget Summary: The total budget for Planning and Zoning Division decreased from $1,622,220 in FY 2025-26 to $1,535,203 in FY 2026-27, reflecting a decrease of $87,017 or approximately 5.36%.

Development Review

Development Services Department - Development Review Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$688,221	$433,518	$674,340	$708,116
(51304) Other Salaries - Terminal Pay	$0	$2,492	$0	$0
(51501) Special Pay	$3,600	$0	$1,800	$1,800
(52101) FICA Taxes	$52,925	$32,484	$51,725	$53,646
(52102) FICA Pretax Savings	$0	$768	$0	$0
(52201) Retirement Contributions	$96,411	$66,259	$104,445	$103,208
(52301) Life & Health Insurance	$120,938	$86,235	$122,100	$130,425
(52401) Worker's Compensation	$4,092	$4,092	$3,283	$3,300
PERSONNEL SERVICES TOTAL	**$966,187**	**$625,849**	**$957,693**	**$1,000,495**
Operating Expenses				
(53101) Professional Services	$0	$312,038	$0	$50,000
(53401) Other Contractual Service	$29,249	$26,371	$29,249	$30,000
(54101) Communications	$5,354	$4,302	$5,354	$3,038
(54504) Premium-Vehicle	$2,716	$2,716	$3,109	$3,173
(54601) Repair & Maintenance	$10,675	$936	$10,675	$8,675
(54701) Printing & Binding	$1,146	$0	$1,146	$500
(54901) Other Current Chgs & Obl.	$150	$945	$150	$150
(54931) Host Ordinance Items	$0	$0	$0	$2,500
(55101) Office Supplies	$1,000	$0	$1,000	$1,000
(55201) Operating Supplies	$5,340	$4,062	$5,340	$4,200
(55204) Fuel	$10,277	$6,377	$10,277	$10,000
(55501) Training/Registration	$868	$315	$868	$300
OPERATING EXPENSES TOTAL	**$66,775**	**$358,062**	**$67,168**	**$113,536**
Other Uses				
(59101) Transfers	$0	$100,000	$0	$0
(59801) Reserves	$46,975	$0	$0	$0
OTHER USES TOTAL	**$46,975**	**$100,000**	**$0**	**$0**
TOTAL	**$1,079,937**	**$1,083,910**	**$1,024,861**	**$1,114,031**

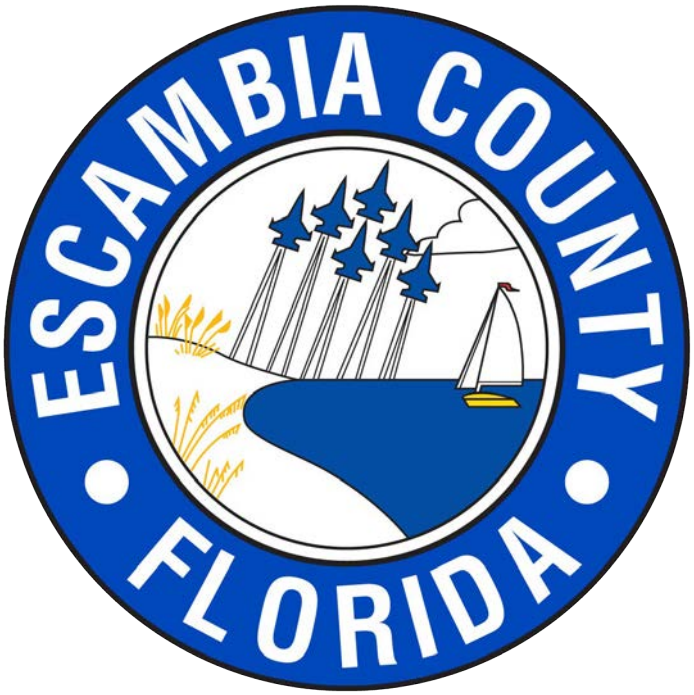
Budget Summary: The total budget for Development Review Division increased from $1,024,861 in FY 2025-26 to $1,114,031 in FY 2026-27, reflecting an increase of $89,170 or approximately 8.70%.

Geographical Information Systems

Development Services Dept - Geographic Information Systems

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$280,807	$279,710	$325,495	$331,967
(52101) FICA Taxes	$21,062	$20,293	$24,900	$25,395
(52102) FICA Pretax Savings	$0	$978	$0	$0
(52201) Retirement Contributions	$43,462	$44,186	$52,180	$52,207
(52301) Life & Health Insurance	$53,750	$87,245	$55,000	$58,750
(52401) Worker's Compensation	$441	$441	$394	$402
PERSONNEL SERVICES TOTAL	**$399,522**	**$432,852**	**$457,969**	**$468,721**
Operating Expenses				
(53401) Other Contractual Service	$17,600	$4,500	$17,600	$13,000
(54001) Travel & Per Diem	$1,500	$0	$1,500	$0
(54101) Communications	$1,748	$1,023	$1,748	$690
(54201) Postage & Freight	$100	$78	$100	$100
(54601) Repair & Maintenance	$2,500	$1,158	$2,500	$2,500
(55101) Office Supplies	$1,400	$112	$1,400	$1,400
(55201) Operating Supplies	$1,200	$187	$1,200	$1,200
(55501) Training/Registration	$400	$0	$400	$400
OPERATING EXPENSES TOTAL	**$26,448**	**$7,058**	**$26,448**	**$19,290**
TOTAL	**$425,970**	**$439,911**	**$484,417**	**$488,011**

Budget Summary: The total budget for Geographical information Systems Division increased from $484,417 in FY 2025-26 to $488,011 in FY 2026-27, reflecting an increase of $3,594 or approximately 0.74%.



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Engineering



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Engineering Department includes Administration, Accounting, Construction Management of Capital Improvements (Drainage, Stormwater, Roadways, Dirt Road Paving, Resurfacing, Bridges), Surveying, Transportation and Traffic Operations (Transportation Planning, Transportation Concept Development, Traffic Signalization Maintenance and Operations, Development Review, and Bob Sikes Bridge Toll Plaza):

Construction Management Division (CM)

Provide professional management of design contracts and LOST and Grant funded construction projects for Escambia County. The Division focuses on Capital Improvement Program projects for Engineering and many other Department programs. Projects encompass building and improving roadway infrastructure, pedestrian pathways, parks, boat ramps, and bridges.

Provide and improve citizen services through effective and efficient communication, keeping citizens informed regarding ongoing capital improvements via county media, including press releases, flyers, and website updates. Initiate and attend community meetings that inform citizens and solicit their input and encourage participation.

Liaison for FEMA and other Federal and State reimbursement and grant programs for infrastructure engineered projects.

Provide infrastructure damage assessment estimates after natural disasters.

Respond to citizens, commissioners, and others to address drainage and infrastructure needs.

Stormwater (SW)

Responsible for the operation and maintenance of all stormwater systems that are within the jurisdiction of Escambia County. All stormwater issues and complaints are investigated. Solutions are generally developed by combining the fields of hydrology, hydraulics, and stormwater treatment with the latest tools available in surveying, geographical information systems (GIS) and computer modeling. Improvements include building regional stormwater facilities, installation or repair of culverts, pipes and structures, and regional basin studies.

Survey

Provide Professional Land Surveying services to internal clients; review externally completed surveys for compliance with the Standards of Practice as set forth in Chapter 5J-17.050, 5J-17.051, and 5J-17.052, pursuant to Section 472.027 Florida Statutes; and review Subdivision Plats for compliance with the Plat Law, Florida Statutes Chapter 177. The Survey Team focuses on serving the needs of all departments, but will generally interact with the Road Division, Real Estate, Risk Management, and Engineering & Construction Management.

Quality Assurance, Quality Control of Internal and External Designs

Access Management and Development Review Support

Assist the public with questions regarding surveying occurring in their area

Transportation & Traffic Operations (TTO)

Evaluate and implement transportation improvements to enhance the safety and efficiency of the transportation network throughout the County to promote an equitable and connected community.

Analyze roadway attributes and characteristics to optimize the capacity of our existing network and plan for our changing transportation needs.

Respond to citizens' concerns and requests regarding transportation issues in a timely manner.

Directly represent or support transportation/traffic related boards/committees such as Transportation Planning Organization (TPO) Board and Advisory Board meetings (Technical Coordinating Committee, Citizens Advisory Committee), Transportation Disadvantaged Board, and Escambia County Disability Awareness Committee.

Direct coordination, plan review, and evaluations with Florida Department of Transportation (FDOT) projects within Escambia County.

Maintenance and Operations for traffic signals, emergency signals, school zones, and other traffic safety devices within the County.

Coordinate Bob Sikes Bridge Toll Plaza operations, toll collections, pass sales, and reporting.

Goals

Construction Management Division (CM)

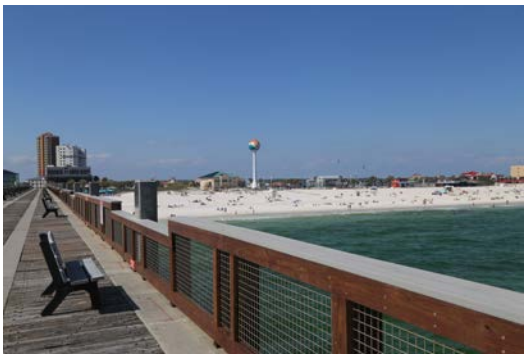
The goal of Construction Management is to oversee design and construction of civil site projects, transportation and drainage infrastructure within Escambia County, while ensuring that the maintenance, improvements, and rehabilitation of new infrastructure is in compliance with the Comprehensive Plan and Policies of the Escambia County Board of Commissioners.

Stormwater (SW)

The goal of the Stormwater Division is to enhance and improve flood protection for our citizens. This is accomplished with a comprehensive program of engineered design projects that include: flood mitigation studies, natural resources protection, drainage infrastructure retrofit, infrastructure maintenance, and public involvement.

Transportation & Traffic Operations (TTO)

The goal of Transportation and Traffic Operations Division is to create a safe, efficient transportation network which serves all modes of travel by planning, programming, and delivering transportation improvement projects for Escambia County. Through transportation maintenance and improvements, the health, safety, and welfare of the County's residents, businesses, and visitors improve outcomes to achieve continued economic vitality, healthier residents, and reduced injury crashes within our County.





Performance Measures

Construction Management

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Maintain CIP budget within 10%	100%	100%	100%	100%
Minimum four community meetings per year	100%	100%	100%	100%
Minimum 15 hours training per year per PM	100%	100%	100%	100%
Acknowledge receipt of or address drainage related concerns within three working days	100%	100%	100%	100%
Conduct 125 surveys per year (to include boundary, topographic, specific purpose, sketch and description, and staking)	90%	90%	90%	90%

Transportation and Traffic Operations

Inspect all school zones annually	90%	90%	90%	90%
Inspect all railroad crossings annually	90%	90%	90%	90%
Comply with FDOT Traffic Signal Maintenance Agreement requirements	100%	100%	100%	100%

Complete annual inspection of all signalized intersections	100%	100%	100%	100%
Address signalization related concerns and/or complaints within five working days	90%	90%	90%	90%
Complete utility locates within five working days	90%	90%	90%	90%

Benchmarking

	Escambia County	Benchmark
NPDES - Notices of violation during construction	3	0
Resurfacing cost per mile with curb and gutter including striping (dollars)	$233,622	$576,100
Maintain traffic signals, school and warning beacons (hours annually)	7,200	7,200
Neighborhood Enhancement projects this year	5	1
Upgrade signal, school, and/or warning beacon assemblies per year	30	15
Maintain street and navigation lighting (staff hours/year)	573	473

Funding Priorities

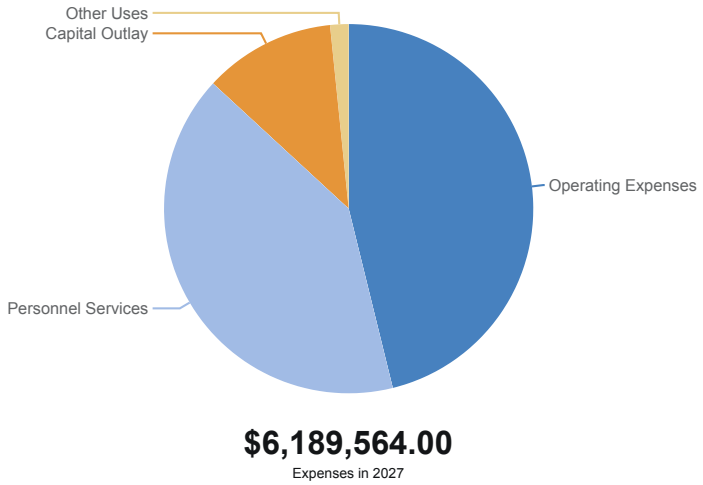
Major Issues Funded	Amount
Resurfacing	$3,434,572
Bridges	$2,500,000
Drainage	$3,813,817
Dirt Road Paving	$2,200,000
Transportation	$2,383,334

Significant Changes for Fiscal Year 2026/2027

Initiating programmed Engineering Department design contracts and construction projects totaling approximately $45.4M (LOST IV, FEMA, FDEM, ARPA, NRCS, Resilient, Legislative, CDBG, HMGP, and HMGP DEO - as of 3/31/26) and anticipate awarding contracts for approximately $84M. Those projects will be available for review at http://www.myescambia.com/projects once the annual budget and contracts are approved by the BCC. With the help of FEMA, FDEM, and NRCS, CM will continue moving forward with the public assistance repairs in Escambia County that are a result of Hurricane Sally (landfall September 16, 2020). Repairs consist of initiation of grants, site assessment, design, permitting, construction, and close-out which requires extensive coordination with state and federal agencies, engineering consultants, contractors, county residents, and many different Escambia County departments.

Continue the implementation of an Intelligent Transportation System/Advanced Traffic Management Systems in Escambia County which will give enhanced efficiency with our traffic signal system and afford better oversight of its functionality. Continue to provide opportunities for the County to maximize its financial resources by pursuing funding and partnering with Federal and State Agencies.

Engineering Department by Expense Type



Engineering Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,692,025	$1,387,469	$1,704,464	$1,790,734
(51301) Other Salaries & Wages	$0	$306	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$73,225	$0	$0
(51401) Overtime	$0	$14,182	$0	$0
(51501) Special Pay	$6,300	$6,300	$6,000	$7,800
(52101) FICA Taxes	$128,808	$106,978	$130,849	$135,209
(52102) FICA Pretax Savings	$0	$4,768	$0	$0
(52201) Retirement Contributions	$310,961	$247,529	$260,717	$256,174
(52301) Life & Health Insurance	$296,163	$333,752	$300,300	$320,776
(52401) Worker's Compensation	$7,018	$7,018	$5,847	$8,889
PERSONNEL SERVICES TOTAL	**$2,441,275**	**$2,181,527**	**$2,408,177**	**$2,519,582**
Operating Expenses				
(53101) Professional Services	$100,000	$744,694	$115,000	$115,000
(53401) Other Contractual Service	$116,620	$220,116	$75,783	$142,889
(54001) Travel & Per Diem	$8,500	$7,143	$10,000	$10,000
(54101) Communications	$33,643	$24,490	$30,348	$22,331
(54201) Postage & Freight	$2,300	$955	$2,175	$2,050
(54301) Utility Services	$356,000	$381,429	$350,000	$392,872
(54401) Rentals & Leases	$23,000	$3,182	$8,007	$8,316
(54503) Premium-Property/Building	$148,700	$65,000	$86,281	$70,000
(54504) Premium-Vehicle	$22,257	$22,257	$27,005	$22,330
(54601) Repair & Maintenance	$1,472,132	$812,894	$1,492,591	$929,748
(54608) Vehicle Repair & Maintenance	$38,476	$10,191	$16,000	$8,000
(54701) Printing & Binding	$500	$0	$500	$0
(54901) Other Current Chgs & Obl.	$50,443	$55,298	$59,130	$60,716
(54905) Legal Advertising	$400	$1,037	$0	$0
(54931) Host Ordinance Items	$0	$306	$600	$0
(54934) Cost Alloc-Indirect	$8,255	$8,255	$7,391	$7,270
(55101) Office Supplies	$9,250	$10,915	$12,720	$8,416
(55201) Operating Supplies	$533,217	$1,062,200	$798,882	$865,117
(55204) Fuel	$68,400	$29,193	$39,360	$28,116
(55401) Book/Publ/Subscript/Membership	$6,740	$3,202	$7,740	$4,200

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55403) SBITA Agreements	$0	$38,438	$99,981	$145,000
(55501) Training/Registration	$18,795	$6,374	$18,000	$14,500
OPERATING EXPENSES TOTAL	**$3,017,628**	**$3,507,569**	**$3,257,494**	**$2,856,871**
Capital Outlay				
(56101) Land	$54,000	$5,548,112	$45,000	$0
(56301) Improv Other Than Buildgs	$244,590	$1,041,976	$438,970	$713,111
(56359) Iob- Yr End Accruals	$0	$686	$0	$0
CAPITAL OUTLAY TOTAL	**$298,590**	**$6,590,773**	**$483,970**	**$713,111**
Other Uses				
(59801) Reserves	$53,646	$0	$100,000	$100,000
OTHER USES TOTAL	**$53,646**	**$0**	**$100,000**	**$100,000**
TOTAL	**$5,811,139**	**$12,279,869**	**$6,249,641**	**$6,189,564**

Transportation and Traffic Operations

Engineering Department - Transportation & Traffic Operations

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$722,896	$489,160	$733,120	$758,820
(51304) Other Salaries - Terminal Pay	$0	$59,691	$0	$0
(51401) Overtime	$0	$14,182	$0	$0
(51501) Special Pay	$1,500	$1,500	$1,500	$3,300
(52101) FICA Taxes	$54,302	$40,919	$56,197	$56,954
(52102) FICA Pretax Savings	$0	$2,059	$0	$0
(52201) Retirement Contributions	$96,750	$72,746	$103,068	$101,178
(52301) Life & Health Insurance	$139,750	$129,423	$143,000	$152,750
(52401) Worker's Compensation	$2,720	$2,720	$2,238	$2,211
PERSONNEL SERVICES TOTAL	**$1,017,918**	**$812,401**	**$1,039,123**	**$1,075,213**
Operating Expenses				
(53101) Professional Services	$0	$124,247	$0	$0
(53401) Other Contractual Service	$105,000	$74,898	$58,000	$125,222
(54001) Travel & Per Diem	$6,000	$0	$6,000	$6,000
(54101) Communications	$12,780	$8,937	$12,780	$6,749
(54201) Postage & Freight	$1,400	$930	$1,400	$1,400
(54301) Utility Services	$356,000	$381,429	$350,000	$392,872
(54401) Rentals & Leases	$20,000	$88	$5,000	$5,000
(54503) Premium-Property/Building	$148,700	$65,000	$86,281	$70,000
(54504) Premium-Vehicle	$7,027	$7,027	$11,404	$12,260
(54601) Repair & Maintenance	$1,469,442	$805,594	$1,481,348	$921,336
(54608) Vehicle Repair & Maintenance	$16,000	$7,523	$16,000	$8,000
(54701) Printing & Binding	$500	$0	$500	$0
(54901) Other Current Chgs & Obl.	$37,593	$43,696	$42,580	$44,716
(55101) Office Supplies	$3,000	$2,058	$2,500	$2,916
(55201) Operating Supplies	$470,000	$1,026,628	$742,628	$827,000
(55204) Fuel	$48,000	$12,261	$17,760	$12,000
(55401) Book/Publ/Subscript/Membership	$2,490	$1,403	$2,490	$1,400
(55403) SBITA Agreements	$0	$5,133	$0	$0
(55501) Training/Registration	$8,295	$800	$8,000	$4,000
OPERATING EXPENSES TOTAL	**$2,712,227**	**$2,567,651**	**$2,844,671**	**$2,440,871**
Capital Outlay				
(56301) Improv Other Than Buildgs	$150,000	$607,716	$350,000	$575,000
CAPITAL OUTLAY TOTAL	**$150,000**	**$607,716**	**$350,000**	**$575,000**
TOTAL	**$3,880,145**	**$3,987,767**	**$4,233,794**	**$4,091,084**

Budget Summary: The total budget for Transportation and Traffic Operations decreased from $4,233,794 in FY 2025-26 to $4,091,084 in FY 2026-27, reflecting a decrease of $142,710 or approximately 3.37%.

Master Drainage Basins

Engineering Department - Master Drainage Basins

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$0	$500	$0	$0
(54934) Cost Alloc-Indirect	$8,255	$8,255	$7,391	$7,270
(55201) Operating Supplies	$21,000	$20,591	$20,999	$20,998
OPERATING EXPENSES TOTAL	**$29,255**	**$29,346**	**$28,390**	**$28,268**
Capital Outlay				
(56101) Land	$54,000	$3,165	$45,000	$0
(56301) Improv Other Than Buildgs	$94,590	$408,730	$88,970	$138,111
(56359) Iob- Yr End Accruals	$0	$686	$0	$0
CAPITAL OUTLAY TOTAL	**$148,590**	**$412,582**	**$133,970**	**$138,111**
TOTAL	**$177,845**	**$441,928**	**$162,360**	**$166,379**

Budget Summary: The total budget for Master Drainage Basins increased from $162,360 in FY 2025-26 to $166,379 in FY 2026-27, reflecting an increase of $4,019 or approximately 2.48%.

Engineering Administration

Engineering Department - Engineering Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$475,003	$455,038	$462,699	$556,217
(51301) Other Salaries & Wages	$0	$306	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$1,618	$0	$0
(51501) Special Pay	$4,800	$4,800	$3,600	$3,600
(52101) FICA Taxes	$36,705	$33,909	$35,672	$42,681
(52102) FICA Pretax Savings	$0	$893	$0	$0
(52201) Retirement Contributions	$140,691	$106,133	$73,752	$85,735
(52301) Life & Health Insurance	$62,350	$84,852	$61,050	$65,213
(52401) Worker's Compensation	$768	$768	$564	$675
PERSONNEL SERVICES TOTAL	**$720,317**	**$688,317**	**$637,337**	**$754,121**
Operating Expenses				
(53401) Other Contractual Service	$2,755	$1,667	$2,783	$2,667
(54101) Communications	$1,495	$2,342	$2,287	$1,391
(54201) Postage & Freight	$225	$25	$100	$150
(54401) Rentals & Leases	$0	$88	$0	$0
(54601) Repair & Maintenance	$2,690	$1,274	$1,423	$1,412
(54901) Other Current Chgs & Obl.	$5,000	$1,164	$5,000	$5,000
(54905) Legal Advertising	$400	$0	$0	$0
(54931) Host Ordinance Items	$0	$306	$600	$0
(55101) Office Supplies	$5,750	$8,857	$9,720	$5,500
(55201) Operating Supplies	$9,342	$5,197	$10,203	$8,119
(55401) Book/Publ/Subscript/Membership	$1,050	$0	$2,010	$1,000
(55501) Training/Registration	$500	$73	$0	$500
OPERATING EXPENSES TOTAL	**$29,207**	**$20,992**	**$34,126**	**$25,739**
Other Uses	$53,646	$0	$100,000	$100,000
TOTAL	**$803,170**	**$709,309**	**$771,463**	**$879,860**

Budget Summary: The total budget for Engineering Administration increased from $771,463 in FY 2025-26 to $879,860 in FY 2026-27, reflecting an increase of $108,397 or approximately 14.05%.

Construction Management

Engineering Department - Construction Management

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$494,126	$443,271	$508,645	$475,697
(51304) Other Salaries - Terminal Pay	$0	$11,916	$0	$0
(51501) Special Pay	$0	$0	$900	$900
(52101) FICA Taxes	$37,801	$32,150	$38,980	$35,574
(52102) FICA Pretax Savings	$0	$1,816	$0	$0
(52201) Retirement Contributions	$73,520	$68,649	$83,897	$69,261
(52301) Life & Health Insurance	$94,063	$119,477	$96,250	$102,813
(52401) Worker's Compensation	$3,530	$3,530	$3,045	$6,003
PERSONNEL SERVICES TOTAL	**$703,040**	**$680,809**	**$731,717**	**$690,248**
Operating Expenses				
(53101) Professional Services	$100,000	$619,947	$115,000	$115,000
(53401) Other Contractual Service	$8,865	$143,552	$15,000	$15,000
(54001) Travel & Per Diem	$2,500	$7,143	$4,000	$4,000
(54101) Communications	$19,368	$13,212	$15,281	$14,191
(54201) Postage & Freight	$675	$0	$675	$500
(54401) Rentals & Leases	$3,000	$3,007	$3,007	$3,316
(54504) Premium-Vehicle	$15,230	$15,230	$15,601	$10,070
(54601) Repair & Maintenance	$0	$6,026	$9,820	$7,000
(54608) Vehicle Repair & Maintenance	$22,476	$2,668	$0	$0
(54901) Other Current Chgs & Obl.	$7,850	$10,438	$11,550	$11,000
(54905) Legal Advertising	$0	$1,037	$0	$0
(55101) Office Supplies	$500	$0	$500	$0
(55201) Operating Supplies	$32,875	$9,784	$25,052	$9,000
(55204) Fuel	$20,400	$16,931	$21,600	$16,116
(55401) Book/Publ/Subscript/Membership	$3,200	$1,799	$3,240	$1,800
(55403) SBITA Agreements	$0	$33,305	$99,981	$145,000
(55501) Training/Registration	$10,000	$5,501	$10,000	$10,000
OPERATING EXPENSES TOTAL	**$246,939**	**$889,581**	**$350,307**	**$361,993**
Capital Outlay				
(56101) Land	$0	$5,544,947	$0	$0
(56301) Improv Other Than Buildgs	$0	$25,530	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$5,570,476**	**$0**	**$0**
TOTAL	**$949,979**	**$7,140,866**	**$1,082,024**	**$1,052,241**

Budget Summary: The total budget for Construction Management decreased from $1,082,024 in FY 2025-26 to $1,052,241 in FY 2026-27, reflecting a decrease of $29,783 or approximately 2.75%.

Extension Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- To be the extension education liaison between UF/IFAS Extension & Escambia County.
- To develop comprehensive programs based on clientele needs.
- To serve as a platform for youth development through the National 4-H Program.
- To provide volunteer training and service to all parts of Escambia County.

Goals

The goal of UF/IFAS Escambia County Extension is to provide practical, how-to education based on research conducted by the University of Florida on the following topics: agriculture/aquaculture, marine sciences, family and consumer sciences, horticulture, natural resources and small farms, coastal sustainability, food & nutrition, 4-H, and other youth programs.

Accomplishments

In 2024, Extension Services provided 49,747 educational contacts to help engage county residents to improve lives and communities through research-based educational programming from the University of Florida-IFAS for individuals, families, businesses, and organizations. Social media engagement also contributed to our programmatic success, with 847,259 likes, posts, & shares.

The application of practices or recommendations learned, professional certifications earned, and volunteer hours served provided an estimated economic value of $592,344 going back into Escambia County.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Client Satisfaction - Clients who had an opportunity to use the information they received through Extension programming	85%	94%	95%	95%
Promote professional workforce - Each Agent belongs to and participates in a professional association and attends annual training	100%	100%	100%	100%
Retain 600 trained volunteers to support and expand outreach of Extension into the community	126%	118%	100%	100%

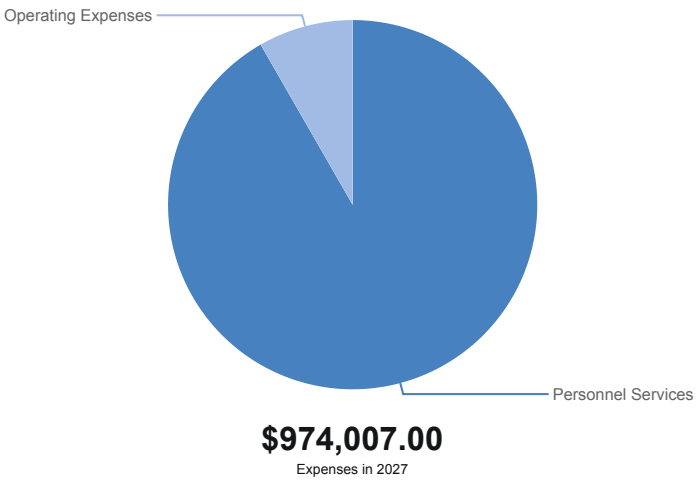
Benchmarking

	Current	Benchmark
Number of trained volunteers assisting with Extension & 4-H programming	704	550
Value of Extension volunteer hours	$570,201	$550,000
Clients who were satisfied with our services	94%	95%
Clients who reported they shared the information they learned from our programming with someone else	68%	60%

Key Impacts Projected for FY 2026/2027

Extension Services will continue to collaborate with and provide services to Escambia County citizens and businesses. This will include programming in the following areas: Horticulture, Pesticide Licensing, Commercial Livestock Production, Coastal Sustainability, Family & Consumer Science, Nutrition Education, Agricultural Resources, and the Florida Sea Grant Program.

Extension Services & 4-H Department by Expense Type



Extension Services & 4-H Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$717,987	$625,420	$638,649	$662,260
(51301) Other Salaries & Wages	$0	$2,216	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$85,686	$0	$0
(52101) FICA Taxes	$54,926	$58,291	$48,858	$50,015
(52102) FICA Pretax Savings	$0	$1,261	$0	$0
(52201) Retirement Contributions	$119,555	$87,246	$93,236	$92,808
(52301) Life & Health Insurance	$75,250	$112,738	$77,000	$82,250
(52401) Worker's Compensation	$5,267	$5,267	$4,295	$5,851
PERSONNEL SERVICES TOTAL	**$972,985**	**$978,125**	**$862,038**	**$893,184**
Operating Expenses				
(54001) Travel & Per Diem	$5,000	$5,667	$5,000	$5,000
(54101) Communications	$4,870	$3,884	$4,910	$4,400
(54201) Postage & Freight	$50	$71	$50	$50
(54301) Utility Services	$6,500	$5,502	$6,500	$7,400
(54401) Rentals & Leases	$3,270	$1,400	$0	$0
(54504) Premium-Vehicle	$3,300	$0	$3,809	$4,723
(54601) Repair & Maintenance	$12,000	$6,938	$13,000	$20,000
(54608) Vehicle Repair & Maintenance	$3,500	$517	$3,500	$3,500
(54801) Promotional Activities	$1,000	$912	$1,000	$1,000
(54931) Host Ordinance Items	$1,750	$490	$1,750	$1,750
(55101) Office Supplies	$5,000	$2,132	$4,500	$4,500
(55201) Operating Supplies	$6,150	$3,356	$12,000	$12,000
(55203) Computer Equip Under $5K	$0	$1,055	$0	$0
(55204) Fuel	$12,040	$7,558	$13,000	$12,000
(55401) Book/Publ/Subscript/Membership	$2,000	$742	$2,000	$2,000
(55501) Training/Registration	$2,500	$0	$2,500	$2,500
OPERATING EXPENSES TOTAL	**$68,930**	**$40,222**	**$73,519**	**$80,823**
Capital Outlay				
(56201) Buildings	$0	$10,452	$0	$0
(56401) Machinery & Equipment	$0	$10,817	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$21,269**	**$0**	**$0**
Grants And Aids	$32,074	$29,697	$33,116	$0
TOTAL	**$1,073,989**	**$1,069,313**	**$968,673**	**$974,007**

Budget Summary: The total budget for Extension Services increased from $968,673 in FY 2025-26 to $974,007 in FY 2026-27, reflecting an increase of $5,334 or approximately 0.55%.



Facilities Management



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives /Priorities

Maintenance Division

- Maintain all buildings and infrastructure for the Board of County Commissioners, Property Appraiser, Supervisor of Elections, Tax Collector, Sheriff, Department of Juvenile Justice, and Article V Agencies (Courts, Clerk, State Attorney, Public Defender, and Guardian Ad Litem). Services provided are structural, mechanical, plumbing, electrical, roofing, emergency generator, heating/air conditioning and other critical building systems and finishes.

Maintenance Section

- Manage and maintain building security, access control, and Life Safety systems across all facilities. Responsibilities include key control and accountability, employee access credential management, authorization level oversight, coordination of system installations and modifications, maintenance and replacement of components, and rekeying/re-coring of locking hardware.
- Ensure compliance with ADA accessibility requirements for all county-owned facilities, address indoor air quality concerns, and maintain adherence to state regulations governing conveyance systems and pressure vessels.
- Maintain, inspect, and certify all life safety and fire protection systems to ensure compliance with applicable codes and standards.
- Provide interdepartmental maintenance support services to:

- the Parks Department, to include lighting upgrades and restroom renovation projects at the Equestrian Center and various public parks.
- the Public Works Department at Pensacola Beach and Road Camp properties include roll-up door and HVAC upgrades, and plumbing improvements.
- the Corrections Department to include improvements at Road Prison, and Old Jail, as well as technical support for New Jail Construction Defect litigation.

Custodial Section

- Rebid and manage custodial contracts that are responsible for 87 county-owned or leased facilities.
- Provide custodial services for various buildings by county employees and temporary employees.
- Ensure compliance with Center of Disease Control's cleaning recommendations.
- Maintain adequate inventory of custodial supplies.

Design and Construction Administration Team (DCAT)

- Provide administrative oversight and project management to support the Board of County Commissioners and other agencies. Support includes all vertical design and vertical construction efforts for the construction of new facilities and/or the renovation of existing facilities.
- Responsible for the planning and development of construction projects in scope development, space needs planning, project budgeting, and selection/ negotiating with Architectural and Engineering firms, General Contractors and administering those services.
- Provide support for Maintenance Department projects through coordination and management assistance.

Real Estate Section

- Manage the acquisition and disposition of all County-owned real estate, including escheated properties, in accordance with applicable laws and policies.
- Procure and oversee due diligence services and contracts associated with real estate transactions to ensure informed decision-making and risk mitigation.
- Maintain and manage the County's physical property and asset portfolio, ensuring accurate records, accountability, and optimal utilization.
- Administer and manage leases for County-owned and leased properties, including negotiation, compliance monitoring, and renewals.
- Process and coordinate Vacation Petitions submitted by citizens, ensuring compliance with statutory requirements and County procedures.
- Lead strategic planning initiatives for the County's real estate portfolio to support long-term operational and financial objectives.
- Coordinate with governmental entities and utility providers to secure necessary easements and property rights required for project development and infrastructure improvements.

Utilities Section

- Management of all water/sewer, electric, and gas utilities servicing county-owned and leased facilities.
- Provide support during planning, construction, and renovation projects.
- Manage required utility inspections/maintenance repairs in cooperation with the Maintenance Department.

Goals

The goal of the Facilities Management Department is to provide safe, clean, and comfortable facilities for county departments, agencies, and the citizens who frequent them. The department is also responsible for the maintenance, repair, and security of county-owned and leased buildings, utilities, real estate lease management, space needs planning and the oversight of capital improvement and renovation projects.

Accomplishments

- Completed 24,925 maintenance work orders for the period of April 2024 through April 2025.
- Installed five new HVAC units in various County buildings.
- Installed LED lighting upgrades in various County buildings including the Employee Health Clinic and sections of the Ernie Lee Magaha Parking Garage.
- Repaired/upgraded chiller plant serving the five office buildings of the downtown government complex.
- Upgraded/refurbished Leonard Street Energy Plant Chillers serving three buildings of the Leonard Street justice complex.
- Installation of new cooling tower at M.C. Blanchard Judicial Building.
- Maintenance Cost reductions savings for reporting period.
- Replaced CCTV, access control, fire and building alarm systems in various buildings including the downtown government complex.
- Installed multiple new generators for community centers, fire stations and the Road Prison Annex.
- Upgraded elevators in County buildings to current safety standards.
- Development of internal staff specialty teams for HVAC and generator installation and maintenance.
- Facilitated implementation and upgrades to the Brightly CMMS Asset Management system.

Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Maintenance Program Square Foot Cost	$2.21 sq. ft	$1.64 sq. ft	$2.04 sq. ft	$1.85 sq. ft
Utilities Square Foot Cost	$4,997,655 ($2.95 sq. ft)	$4,581,896 ($1.53 sq. ft)	$5,279,345 ($1.34 sq. ft)	$6,507,177 (1.79 sq. ft.)
Custodial Program Square Foot Cost	$1.16 sq. ft	$1.83 sq. ft	$1.83 sq. ft	$1.64 sq. ft.
Design Construction Administration Team (DCAT) Total Cost % of Project Budget	1.12% of Project Cost	1.08% of Project Cost	1.40% of Project Cost	1.35% of Project Cost

Benchmarking

	Escambia County	Target
Square Foot Maintenance Cost	$1.85 sq. ft	<$2.29 sq. ft.
Square Foot Custodial Cost	$1.64 sq. ft	<$1.83 sq. ft.
Square Foot Utilities Cost	$1.79 sq. ft	<$2.76 sq. ft.
Administrative Percentage of Capital Project Budget	1.35%	<4%

Benchmark Sources: International Facilities Management Association (IFMA) Southeast Region Comparison FEMA CEF for Large Projects Instructional Guide V2.1 (September 2009) adjusted for inflation.



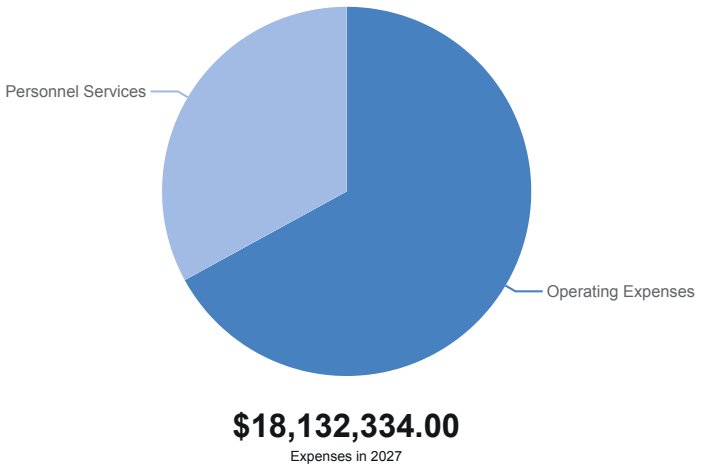
Funding Priorities

Major Issues Funded	Amount
Manage 16 major construction projects: 1. Animal Shelter 2. ECAT Depot 3. Paradise Beach Fire Station-Bauer Road 4. Myrtle Grove Fire Station 5. Kingsfield Road Fire Station 6. District 3 Fire Station 7. Pleasant Grove Fire Station 8. Pensacola Beach Parking Garage 9. Century Shelter 10. Cantonment Community Center 11. Englewood/Palafox Community Center 12. Incubator Project 13. Regional Traffic Management Center 14. Fire Training Academy 15. Myrtle Grove Library 16. Juvenile Justice Center	$142,283,389
Maintain 3,636,157 square feet of conditioned space in 367 buildings	$5,383,389
Provide custodial services to 94 buildings	$2,136,620
Contracts: Bay Center - Replace Retractable Seating	$208,000
Roofing: 1. Pensacola Beach Public Safety Building	$110,000

Significant Changes for Fiscal Year 2026/2027

- Enhanced employee recruitment efforts focused on specialized trades and technical skills, including HVAC, generator systems, plumbing, and carpentry, to improve service delivery, reduce response times, and lower operational costs.
- Expanded maintenance and project support services provided to other county departments, including Parks, Roads, and Library Services.
- Continued pursuit of cost-saving opportunities through utility provider negotiations and the increased utilization of in-house staff resources.

Facilities Management Department by Expense Type



Facilities Management Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$3,690,976	$3,169,855	$3,901,432	$4,016,152
(51301) Other Salaries & Wages	$5,000	$2,399	$25,000	$25,000
(51304) Other Salaries - Terminal Pay	$0	$75,436	$0	$0
(51401) Overtime	$30,000	$36,703	$30,000	$20,000
(51501) Special Pay	$40,200	$7,800	$11,400	$11,400
(52101) FICA Taxes	$288,022	$243,274	$303,539	$303,346
(52102) FICA Pretax Savings	$0	$9,930	$0	$0
(52201) Retirement Contributions	$562,286	$471,289	$609,818	$592,983
(52301) Life & Health Insurance	$817,000	$797,672	$858,000	$916,500
(52401) Worker's Compensation	$103,435	$103,435	$91,837	$93,617
PERSONNEL SERVICES TOTAL	**$5,536,919**	**$4,917,792**	**$5,831,026**	**$5,978,998**
Operating Expenses				
(53101) Professional Services	$15,000	$173,621	$12,000	$108,000
(53401) Other Contractual Service	$1,260,997	$1,765,926	$1,797,780	$1,960,000
(54001) Travel & Per Diem	$5,000	$3,190	$3,000	$5,000
(54101) Communications	$63,066	$42,514	$63,066	$41,500
(54201) Postage & Freight	$450	$388	$450	$475
(54301) Utility Services	$6,761,167	$5,279,778	$6,511,167	$6,811,885
(54401) Rentals & Leases	$3,000	$0	$3,000	$25,000
(54504) Premium-Vehicle	$0	$0	$28,523	$0
(54601) Repair & Maintenance	$2,870,650	$2,854,450	$3,704,791	$2,755,476
(54608) Vehicle Repair & Maintenance	$32,400	$16,900	$32,400	$500
(54701) Printing & Binding	$1,500	$97	$1,000	$900
(54901) Other Current Chgs & Obl.	$6,135	$7,091	$7,500	$10,000
(54905) Legal Advertising	$0	$120	$0	$0
(54931) Host Ordinance Items	$2,500	$558	$2,500	$2,500
(55101) Office Supplies	$6,000	$315	$6,000	$3,000
(55201) Operating Supplies	$237,127	$150,112	$228,458	$252,000
(55204) Fuel	$146,251	$87,129	$154,000	$154,000
(55401) Book/Publ/Subscript/Membership	$3,373	$253	$0	$100
(55403) SBITA Agreements	$1,016	$7,529	$7,875	$14,000
(55501) Training/Registration	$5,998	$11,839	$11,998	$9,000
OPERATING EXPENSES TOTAL	**$11,421,630**	**$10,401,811**	**$12,575,508**	**$12,153,336**
Capital Outlay				
(56201) Buildings	$0	$6,482	$0	$0
(56401) Machinery & Equipment	$0	$99,218	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$105,700**	**$0**	**$0**
TOTAL	**$16,958,549**	**$15,425,303**	**$18,406,534**	**$18,132,334**

Facilities Maintenance

Facilities Management Department - Facilities Maintenance

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$2,318,560	$2,069,481	$2,504,131	$2,571,606
(51301) Other Salaries & Wages	$5,000	$455	$25,000	$25,000
(51304) Other Salaries - Terminal Pay	$0	$40,986	$0	$0
(51401) Overtime	$25,000	$27,701	$25,000	$15,000
(51501) Special Pay	$25,200	$0	$0	$0
(52101) FICA Taxes	$181,592	$156,499	$195,391	$193,973
(52102) FICA Pretax Savings	$0	$6,766	$0	$0
(52201) Retirement Contributions	$331,388	$294,124	$362,343	$354,650
(52301) Life & Health Insurance	$526,750	$568,990	$572,000	$606,300
(52401) Worker's Compensation	$79,635	$79,635	$73,815	$71,095
PERSONNEL SERVICES TOTAL	**$3,493,125**	**$3,244,636**	**$3,757,680**	**$3,837,624**
Operating Expenses				
(53101) Professional Services	$5,000	$167,244	$5,000	$93,000
(53401) Other Contractual Service	$140,952	$390,710	$597,780	$560,000
(54001) Travel & Per Diem	$0	$0	$0	$2,000
(54101) Communications	$49,698	$32,632	$49,698	$33,000
(54201) Postage & Freight	$150	-$119	$150	$100
(54301) Utility Services	$100,000	$433	$0	$0
(54401) Rentals & Leases	$3,000	$0	$3,000	$25,000
(54504) Premium-Vehicle	$0	$0	$28,523	$0
(54601) Repair & Maintenance	$2,867,650	$2,853,699	$3,701,791	$2,755,476
(54608) Vehicle Repair & Maintenance	$31,900	$16,900	$31,900	$0
(54701) Printing & Binding	$500	$29	$0	$100
(54901) Other Current Chgs & Obl.	$6,135	$433	$0	$5,000
(55201) Operating Supplies	$100,000	$74,080	$110,000	$120,000
(55204) Fuel	$146,251	$87,129	$154,000	$154,000
(55403) SBITA Agreements	$0	$5,875	$5,875	$12,000
(55501) Training/Registration	$0	$11,839	$6,000	$5,500
OPERATING EXPENSES TOTAL	**$3,451,236**	**$3,640,885**	**$4,693,717**	**$3,765,176**
Capital Outlay				
(56201) Buildings	$0	$127	$0	$0
(56401) Machinery & Equipment	$0	$99,218	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$99,346**	**$0**	**$0**
TOTAL	**$6,944,361**	**$6,984,866**	**$8,451,397**	**$7,602,800**

Budget Summary: The total budget for Facilities Maintenance Division decreased from $8,451,397 in FY 2025-26 to $7,602,800 in FY 2026-27, reflecting a decrease of $848,597 or approximately 10.04%.

Facilities Management Administration

Facilities Management Department - Facilities Management

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$405,348	$401,903	$424,575	$410,162
(51304) Other Salaries - Terminal Pay	$0	$4,006	$0	$0
(51501) Special Pay	$11,400	$7,800	$11,400	$11,400
(52101) FICA Taxes	$31,860	$30,266	$33,352	$32,073
(52102) FICA Pretax Savings	$0	$1,564	$0	$0
(52201) Retirement Contributions	$85,560	$58,432	$90,469	$84,460
(52301) Life & Health Insurance	$53,750	$91,620	$55,000	$58,750
(52401) Worker's Compensation	$666	$666	$528	$1,538
PERSONNEL SERVICES TOTAL	**$588,584**	**$596,256**	**$615,324**	**$598,383**
Operating Expenses				
(53101) Professional Services	$4,000	$6,377	$4,000	$4,000
(54001) Travel & Per Diem	$5,000	$3,190	$3,000	$3,000
(54101) Communications	$5,520	$3,843	$5,520	$2,500
(54201) Postage & Freight	$300	$506	$300	$375
(54301) Utility Services	$3,990	$0	$3,990	$3,990
(54701) Printing & Binding	$1,000	$68	$1,000	$800
(54901) Other Current Chgs & Obl.	$0	$6,315	$7,500	$5,000
(54931) Host Ordinance Items	$2,500	$558	$2,500	$2,500
(55101) Office Supplies	$6,000	$315	$6,000	$3,000
(55201) Operating Supplies	$12,322	$10,574	$12,932	$12,000
(55401) Book/Publ/Subscript/Membership	$3,373	$253	$0	$100
(55403) SBITA Agreements	$1,016	$1,654	$2,000	$2,000
(55501) Training/Registration	$5,998	$0	$5,998	$3,500
OPERATING EXPENSES TOTAL	**$51,019**	**$33,653**	**$54,740**	**$42,765**
TOTAL	**$639,603**	**$629,909**	**$670,064**	**$641,148**

Budget Summary: The total budget for Facilities Management Admin decreased from $670,064 in FY 2025-26 to $641,148 in FY 2026-27, reflecting a decrease of $28,916 or approximately 4.32%.

Custodial

Facilities Management Department - Custodial Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$611,337	$485,703	$634,488	$711,223
(51301) Other Salaries & Wages	$0	$0	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$30,444	$0	$0
(51401) Overtime	$5,000	$8,397	$5,000	$5,000
(51501) Special Pay	$3,600	$0	$0	$0
(52101) FICA Taxes	$47,426	$38,696	$48,921	$52,755
(52102) FICA Pretax Savings	$0	$1,228	$0	$0
(52201) Retirement Contributions	$96,975	$84,083	$109,551	$110,270
(52301) Life & Health Insurance	$182,750	$108,236	$187,000	$204,450
(52401) Worker's Compensation	$22,566	$22,566	$16,475	$17,144
PERSONNEL SERVICES TOTAL	**$969,654**	**$779,351**	**$1,001,435**	**$1,100,842**
Operating Expenses				
(53101) Professional Services	$6,000	$0	$3,000	$1,000
(53401) Other Contractual Service	$1,120,045	$1,375,216	$1,200,000	$1,400,000
(54101) Communications	$7,848	$6,039	$7,848	$6,000
(54601) Repair & Maintenance	$3,000	$751	$3,000	$0
(54608) Vehicle Repair & Maintenance	$500	$0	$500	$500
(55201) Operating Supplies	$124,805	$65,458	$105,526	$95,000
OPERATING EXPENSES TOTAL	**$1,262,198**	**$1,447,464**	**$1,319,874**	**$1,502,500**
TOTAL	**$2,231,852**	**$2,226,815**	**$2,321,309**	**$2,603,342**

Budget Summary: The total budget for Custodial Division increased from $2,321,309 in FY 2025-26 to $2,603,342 in FY 2026-27, reflecting an increase of $282,033 or approximately 12.15%.

Facilities Construction

Facilities Management Department - Facilities Constructio...

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$355,731	$212,769	$338,238	$323,161
(51301) Other Salaries & Wages	$0	$1,945	$0	$0
(51401) Overtime	$0	$605	$0	$0
(52101) FICA Taxes	$27,144	$17,814	$25,875	$24,545
(52102) FICA Pretax Savings	$0	$373	$0	$0
(52201) Retirement Contributions	$48,363	$34,649	$47,455	$43,603
(52301) Life & Health Insurance	$53,750	$28,826	$44,000	$47,000
(52401) Worker's Compensation	$568	$568	$1,019	$3,840
PERSONNEL SERVICES TOTAL	**$485,556**	**$297,549**	**$456,587**	**$442,149**
Operating Expenses	$0	$463	$0	$35,000
Capital Outlay	$0	$6,355	$0	$0
TOTAL	**$485,556**	**$304,368**	**$456,587**	**$477,149**

Budget Summary: The total budget for Facilities Construction Division increased from $456,587 in FY 2025-26 to $477,149 in FY 2026-27, reflecting an increase of $20,562 or approximately 4.50%.

Utilities

Facilities Management Department - Facilities Utilities Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(54301) Utility Services	$6,657,177	$5,279,345	$6,507,177	$6,807,895
OPERATING EXPENSES TOTAL	**$6,657,177**	**$5,279,345**	**$6,507,177**	**$6,807,895**
TOTAL	**$6,657,177**	**$5,279,345**	**$6,507,177**	**$6,807,895**

Budget Summary: The total budget for Utilities increased from $6,507,177 in FY 2025-26 to $6,807,895 in FY 2026-27, reflecting an increase of $300,718 or approximately 4.62%.

Human Resources



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Human Resources Department serves the needs and best interests of Escambia County citizens, employees, and elected officials. In support of our County's principles, values, vision and mission, it is the mission of human resources department to support the total operation in meeting its goals through its most valuable resource—its PEOPLE.

Our Objectives:

- Develop an attitude of teamwork and quality in our day-to-day operations.
- Seize opportunities that demonstrate excellent execution, a caring attitude, and a sense of urgency.
- Reduce waste by vigorously pursuing continuous improvement activities and enhance efforts to automate processes to increase efficiency and effectiveness while reducing cost.
- Commit to doing and to acting openly, equitably, and consistently in our pursuit of uncompromising quality.
- Increase participation in County and community activities while seeking knowledge, enthusiasm, and an improved quality of life for ourselves, our co-workers, and the community.
- Respect team member values that may be different from our own.
- Accept responsibility for promoting ethical and legal conduct in personal and business practices.
- Communicate in a candid and fair manner with the diverse workforce from whom our County derives its strength.

- Take a neutral leadership role in serving both employees and managers while addressing workplace conflict and concerns.
- Assist management partners by providing guidance and resources to mitigate issues of conflict, with a goal of timely and positive resolution.
- Foster a positive, compliant, and productive workplace culture that supports employee engagement and organizational performance.

The Human Resources Department provides a multitude of services including innovative HR leadership and operations to BCC employees and managers in the areas of classification, compensation, training and development, recruitment and placement, employee and labor relations, employee benefits, as well as health and safety. The Human Resources Department also ensures BCC is following all applicable employment-related local, state, and federal laws and regulations. Additionally, Human Resources administers the group medical, dental, vision, life, retirement, deferred compensation, and cafeteria plan benefits to all County employees serviced by the BCC HR staff. We also manage benefits for all other County constitutionals (Clerk of the Court's Office, Property Appraiser, Supervisor of Elections, Tax Collector, Santa Rosa Island Authority, Court Administration and Housing Finance Authority).

We serve approximately 2,100 active employees and 1,000 retirees.

Goals

- Bring awareness to diversity and inclusion through different types of diversity, appreciating differences among co-workers, and provide knowledge and strategies to enhance employees' interpersonal and communication skills to help build a positive work environment
- Develop a Mentorship Program
- Establish a position for a Mental Health Coordinator
- Annual renewal of all County Insurance Policies
- Successfully handle all claims in accordance with County Policy and Procedure
- Finalize implementation of ClearRisk system and go live
- New training of County employees through Industrial Safety Liaison (after successfully establishing and recruiting for the position)
- Annual active shooter training
- Emergency notification (Active shooter, fire, etc.) system through phones and speakers
- Drive efforts to recruit and retain by providing competitive pay and benefits and maintaining a positive work environment
- Better align our recruiting initiatives to meet the needs of the department by educating the hiring managers and supervisors
- Continued assessment of all County positions as DOL laws change.
- Create supervisor handbook and training materials
- Consistent annual training for Harassment/Workplace Bullying, Ethics and HIPPA
- Increase HR presence in all departments to be more available to employees
- Assist departments in developing department Standard Operating Procedures (SOP's)
- Host in-person Health Fair to help increase education on all benefits available to employees
- Develop/Improve department specific Safety Training Program
- Build relationships with educational institutions, talent agencies, military bases to promote BCC careers
- Update / Review all HR-related policies
- Conduct quarterly worker's compensation training to help reduce workplace accident/injuries
- Strengthening Policy Compliance and Communication
- Develop a funding source for HR employees
- Enhance Conflict Resolution Capabilities





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Number of Vacancies Filled	388	376	440	414
Number of Applications Processed	10,370	8,964	5,280	6,532
Average Turnover Rate	12.88%	11.09%	12.00%	13.29%
Number of Retirements	22	41	35	44
Personnel Actions Processed	3,270	4,360	3,750	3,728
Medical Utilization (Premium vs Claims)	96%	102%	97%	97%
Medical Claims	$25,120,792	$29,988,400	$29,956,460	$30,730,212
Dental Claims	$1,071,124	$1,098,625	$1,345,969	$1,428,000
Workers' Compensation Reported Claims	339	350	325	325
WC Temporary Duty Assignments	$80	$90	$90	$90
Certificate of Insurance Approval	313	340	340	340
Safety Inspections	95	123	125	125
General Liability Claims Processed	53	70	75	75
Training Courses Conducted (hours)	74	75	75	75
Accidents Investigated	91	85	85	85

Benchmarking

	Escambia County	Benchmark
# of HR Staff per 100 employees* (22:2000)	1.0	1.7 - Median
# of HR's Benefits Staff per 100 employees (4:2000)	0.19	
# of HR's Benefits Staff per 100 employees/retirees (4:3000)	0.13	
Employer/Employee Health Insurance Contribution %	88% / 12%	82% / 18%

** Benchmark Sources - SHRM Jan 2024, US Bureau of Labor and Statistics 2023*

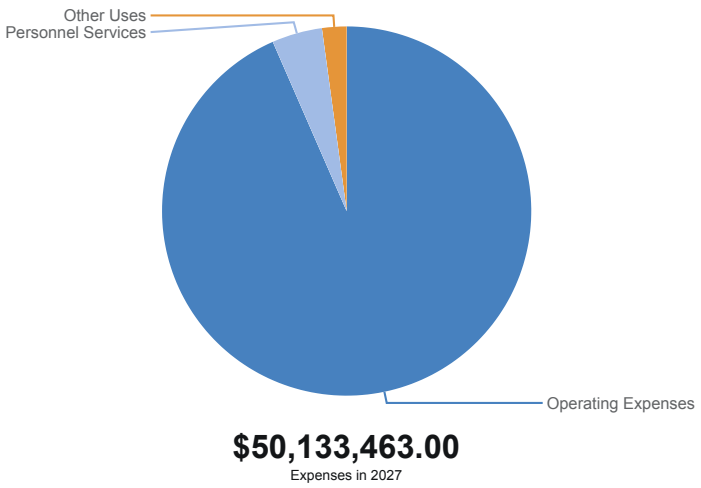
Funding Priorities

Major Issues Funded	Amount
Employee Health Clinic	$1,500,000
HRIS	$390,000

Significant Changes for Fiscal Year 2026/2027

- ECAT (ATU) Collective Bargaining Agreement negotiated, finalized, and ratified.
- Conducted a job market analysis of all job descriptions within the BCC
- Conducted 14 supervisory trainings for front line management
- Restructured the Performance Evaluation Process to include workflows and performance review questions that are specific to job titles and classification.
- AxiomPro (Image API) implementation with digitizing employee's files
- Conducted three Recruitment Career Fairs
- Attended career events for local High schools and PSC, including Santa Rosa County
- Created training checklist for HR Liaisons, allowing the HR Department to provide a more well-rounded training experience for HR Liaisons
- Increased engagement with departments and with interview process, allowing acquainted relationships between the HR Liaisons, the department and the HR personnel
- Created timelines for completing HR Actions including job posting, hiring, HR actions, etc. with great success
- New Employee Orientation (presentation) updated and streamlined
- Assisted and supported the summer youth program

Human Resources Department by Expense Type



Human Resources Dept - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,440,005	$1,422,490	$1,498,103	$1,536,171
(51301) Other Salaries & Wages	$4,000	$7,233	$5,000	$5,000
(51304) Other Salaries - Terminal Pay	$0	$720	$0	$0
(51401) Overtime	$0	$5,885	$0	$15,000
(51501) Special Pay	$13,800	$10,650	$16,200	$16,200
(52101) FICA Taxes	$111,217	$107,686	$116,244	$120,146
(52102) FICA Pretax Savings	$0	$3,339	$0	$0
(52201) Retirement Contributions	$230,287	$232,936	$245,562	$253,956
(52202) Pension Related-Frs/His	$0	-$69,376	$0	$0
(52301) Life & Health Insurance	$236,500	$306,934	$231,000	$258,500
(52401) Worker's Compensation	$2,518	$2,518	$2,022	$2,053
(52601) Opeb-Other Post Emp Bene	$0	-$21,738	$0	$0
PERSONNEL SERVICES TOTAL	**$2,038,327**	**$2,009,278**	**$2,114,131**	**$2,207,026**

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$2,583,031	$2,582,783	$2,833,461	$3,191,645
(53401) Other Contractual Service	$25,623,307	$28,151,993	$25,745,500	$27,877,500
(54001) Travel & Per Diem	$7,118	$4,378	$22,543	$22,404
(54101) Communications	$9,992	$7,450	$10,256	$10,276
(54201) Postage & Freight	$8,540	$153	$2,565	$2,590
(54301) Utility Services	$15,000	$10,594	$12,000	$12,000
(54401) Rentals & Leases	$10,000	$1,520	$10,000	$10,000
(54501) Insurance/Surety Bonds	$12,908,490	$12,158,140	$13,012,842	$13,156,834
(54504) Premium-Vehicle	$1,029	$1,029	$1,054	$1,075
(54506) Claims-Building Liability	$250,000	-$435,941	$250,000	$250,000
(54507) Claims-Vehicle Liability	$365,000	-$454,677	$265,000	$350,000
(54508) Physical Damage - Vehicles	$340,000	$195,630	$325,000	$360,000
(54510) Claims-Work Comp Liability	$450,000	$101,930	$425,000	$375,000
(54514) Claims-General Liability	$395,000	$117,798	$390,000	$345,000
(54515) Claims-Legal Insurance	$5,000	$0	$5,000	$5,000
(54601) Repair & Maintenance	$15,380	$155,220	$15,149	$14,407
(54608) Vehicle Repair & Maintenance	$6,000	$5,113	$7,000	$7,000
(54701) Printing & Binding	$3,218	$397	$4,090	$4,090
(54801) Promotional Activities	$1,050	$1,039	$1,050	$1,050
(54901) Other Current Chgs & Obl.	$35,090	$34,043	$37,130	$39,449
(54931) Host Ordinance Items	$33,375	$27,586	$24,700	$26,220
(55101) Office Supplies	$9,200	$6,396	$9,200	$9,200
(55201) Operating Supplies	$68,523	$35,890	$70,760	$70,260
(55204) Fuel	$2,500	$1,601	$2,550	$2,520
(55401) Book/Publ/Subscript/Membership	$4,691	$2,865	$6,620	$6,578
(55403) SBITA Agreements	$49,622	$452,720	$522,104	$528,840
(55501) Training/Registration	$64,333	$59,945	$72,083	$70,699
(55901) Depreciation	$80,000	$71,686	$80,000	$100,000
OPERATING EXPENSES TOTAL	**$43,344,489**	**$43,297,282**	**$44,162,657**	**$46,849,637**
Other Uses	$1,444,260	$0	$1,504,328	$1,076,800
TOTAL	**$46,827,076**	**$45,306,560**	**$47,781,116**	**$50,133,463**

Human Resources Administration

Human Resources Dept - Human Resources Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$837,657	$815,317	$847,683	$867,016
(51301) Other Salaries & Wages	$4,000	$6,800	$5,000	$5,000
(51304) Other Salaries - Terminal Pay	$0	$169	$0	$0
(51401) Overtime	$0	$5,843	$0	$0
(51501) Special Pay	$10,800	$7,650	$13,200	$13,200
(52101) FICA Taxes	$64,907	$62,516	$66,258	$67,755
(52102) FICA Pretax Savings	$0	$1,213	$0	$0
(52201) Retirement Contributions	$142,588	$137,786	$148,194	$154,686
(52301) Life & Health Insurance	$139,750	$138,900	$126,500	$135,125
(52401) Worker's Compensation	$1,358	$1,358	$1,042	$1,062
PERSONNEL SERVICES TOTAL	**$1,201,060**	**$1,177,552**	**$1,207,877**	**$1,243,844**
Operating Expenses				
(53101) Professional Services	$71,978	$49,399	$74,408	$30,100
(53401) Other Contractual Service	$48,500	$21,337	$53,500	$32,500
(54001) Travel & Per Diem	$1,500	$1,205	$4,500	$5,000
(54101) Communications	$3,216	$2,811	$3,096	$3,116
(54201) Postage & Freight	$0	$10	$0	$0
(54601) Repair & Maintenance	$3,720	$1,514	$3,480	$3,280
(54701) Printing & Binding	$0	$26	$0	$0
(54801) Promotional Activities	$1,050	$1,039	$1,050	$1,050
(54901) Other Current Chgs & Obl.	$10,650	$9,621	$11,750	$0
(54931) Host Ordinance Items	$22,175	$19,422	$18,500	$20,020
(55101) Office Supplies	$4,000	$2,877	$4,000	$4,000
(55201) Operating Supplies	$12,323	$9,096	$12,560	$4,160
(55401) Book/Publ/Subscript/Membership	$510	$490	$660	$1,310
(55501) Training/Registration	$2,260	$785	$3,060	$2,815
OPERATING EXPENSES TOTAL	**$181,882**	**$119,631**	**$190,564**	**$107,351**
TOTAL	**$1,382,942**	**$1,297,183**	**$1,398,441**	**$1,351,195**

Budget Summary: The total budget for Human Resources Administration decreased from $1,398,441 in FY 2025-26 to $1,351,195 in FY 2026-27, reflecting a decrease of $47,246 or approximately 3.38%.

Benefits

Human Resources Department - Benefits

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$266,858	$274,060	$304,867	$310,625
(51301) Other Salaries & Wages	$0	$433	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$551	$0	$0
(51401) Overtime	$0	$0	$0	$15,000
(52101) FICA Taxes	$20,415	$19,748	$23,322	$24,734
(52102) FICA Pretax Savings	$0	$866	$0	$0
(52201) Retirement Contributions	$41,562	$45,376	$48,466	$50,138
(52301) Life & Health Insurance	$43,000	$69,044	$49,500	$64,625
(52401) Worker's Compensation	$427	$427	$369	$391
PERSONNEL SERVICES TOTAL	**$372,262**	**$410,505**	**$426,524**	**$465,513**
Operating Expenses				
(53101) Professional Services	$2,481,000	$2,487,742	$2,729,000	$3,077,000
(53401) Other Contractual Service	$25,224,807	$28,053,467	$25,392,000	$27,555,000
(54001) Travel & Per Diem	$1,200	$544	$1,200	$1,200
(54101) Communications	$3,080	$1,323	$3,080	$3,080
(54201) Postage & Freight	$8,000	$43	$2,000	$2,000
(54301) Utility Services	$15,000	$10,594	$12,000	$12,000
(54501) Insurance/Surety Bonds	$3,455,000	$3,245,723	$4,364,500	$4,135,000
(54601) Repair & Maintenance	$10,000	$1,726	$10,000	$10,000
(54701) Printing & Binding	$600	$371	$600	$600
(54901) Other Current Chgs & Obl.	$9,000	$9,487	$9,000	$9,700
(54931) Host Ordinance Items	$11,000	$8,088	$6,000	$6,000
(55101) Office Supplies	$1,200	$0	$1,200	$1,200
(55201) Operating Supplies	$51,500	$22,824	$53,500	$53,500
(55401) Book/Publ/Subscript/Membership	$300	$300	$300	$300
(55403) SBITA Agreements	$0	$403,098	$470,000	$475,000
(55501) Training/Registration	$53,500	$49,952	$53,500	$53,500
OPERATING EXPENSES TOTAL	**$31,325,187**	**$34,295,281**	**$33,107,880**	**$35,395,080**
Other Uses	$1,014,252	$0	$891,414	$791,248
TOTAL	**$32,711,701**	**$34,705,786**	**$34,425,818**	**$36,651,841**

Budget Summary: The total budget for Benefits increased from $34,425,818 in FY 2025-26 to $36,651,841 in FY 2026-27, reflecting an increase of $2,226,023 or approximately 6.47%.

Risk Management

Human Resources Department - Risk Management

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$335,490	$333,112	$345,553	$358,530
(51401) Overtime	$0	$42	$0	$0
(51501) Special Pay	$3,000	$3,000	$3,000	$3,000
(52101) FICA Taxes	$25,895	$25,422	$26,664	$27,657
(52102) FICA Pretax Savings	$0	$1,260	$0	$0
(52201) Retirement Contributions	$46,137	$49,775	$48,902	$49,132
(52202) Pension Related-Frs/His	$0	-$69,376	$0	$0
(52301) Life & Health Insurance	$53,750	$98,990	$55,000	$58,750
(52401) Worker's Compensation	$733	$733	$611	$600
(52601) Opeb-Other Post Emp Bene	$0	-$21,738	$0	$0
PERSONNEL SERVICES TOTAL	**$465,005**	**$421,220**	**$479,730**	**$497,669**
Operating Expenses				
(53101) Professional Services	$30,053	$45,643	$30,053	$84,545
(53401) Other Contractual Service	$350,000	$77,189	$300,000	$290,000
(54001) Travel & Per Diem	$4,418	$2,629	$16,843	$16,204
(54101) Communications	$3,696	$3,317	$4,080	$4,080
(54201) Postage & Freight	$540	$101	$565	$590
(54401) Rentals & Leases	$10,000	$1,520	$10,000	$10,000
(54501) Insurance/Surety Bonds	$9,453,490	$8,912,417	$8,648,342	$9,021,834
(54504) Premium-Vehicle	$1,029	$1,029	$1,054	$1,075
(54506) Claims-Building Liability	$250,000	-$435,941	$250,000	$250,000
(54507) Claims-Vehicle Liability	$365,000	-$454,677	$265,000	$350,000
(54508) Physical Damage - Vehicles	$340,000	$195,630	$325,000	$360,000
(54510) Claims-Work Comp Liability	$450,000	$101,930	$425,000	$375,000
(54514) Claims-General Liability	$395,000	$117,798	$390,000	$345,000
(54515) Claims-Legal Insurance	$5,000	$0	$5,000	$5,000
(54601) Repair & Maintenance	$1,660	$151,980	$1,669	$1,127
(54608) Vehicle Repair & Maintenance	$6,000	$5,113	$7,000	$7,000
(54701) Printing & Binding	$2,618	$0	$3,490	$3,490
(54901) Other Current Chgs & Obl.	$15,440	$14,935	$16,380	$29,749
(54931) Host Ordinance Items	$200	$76	$200	$200
(55101) Office Supplies	$4,000	$3,519	$4,000	$4,000
(55201) Operating Supplies	$4,700	$3,970	$4,700	$12,600
(55204) Fuel	$2,500	$1,601	$2,550	$2,520
(55401) Book/Publ/Subscript/Membership	$3,881	$2,075	$5,660	$4,968
(55403) SBITA Agreements	$49,622	$49,622	$52,104	$53,840
(55501) Training/Registration	$8,573	$9,209	$15,523	$14,384
(55901) Depreciation	$80,000	$71,686	$80,000	$100,000
OPERATING EXPENSES TOTAL	**$11,837,420**	**$8,882,371**	**$10,864,213**	**$11,347,206**
Other Uses	$430,008	$0	$612,914	$285,552
TOTAL	**$12,732,433**	**$9,303,591**	**$11,956,857**	**$12,130,427**

Budget Summary: The total budget for Risk Management increased from $11,956,857 in FY 2025-26 to $12,130,427 in FY 2026-27, reflecting an increase of $173,570 or approximately 1.45%.

Merit System Protection Board



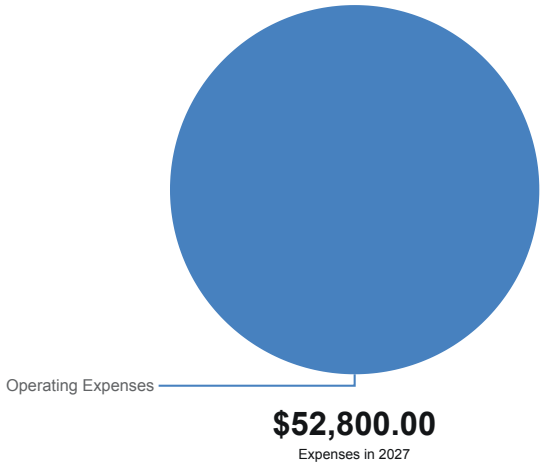
Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

In support of Escambia County's mission, principles, values, and vision, the Merit System Protection Board operates to provide a fair and equitable mechanism for expedient reviews of appeals and grievances of the classified employees of the Escambia County Board of County Commissioners before a non-partisan deliberative body.

Merit System Protection Board - EXPENSES

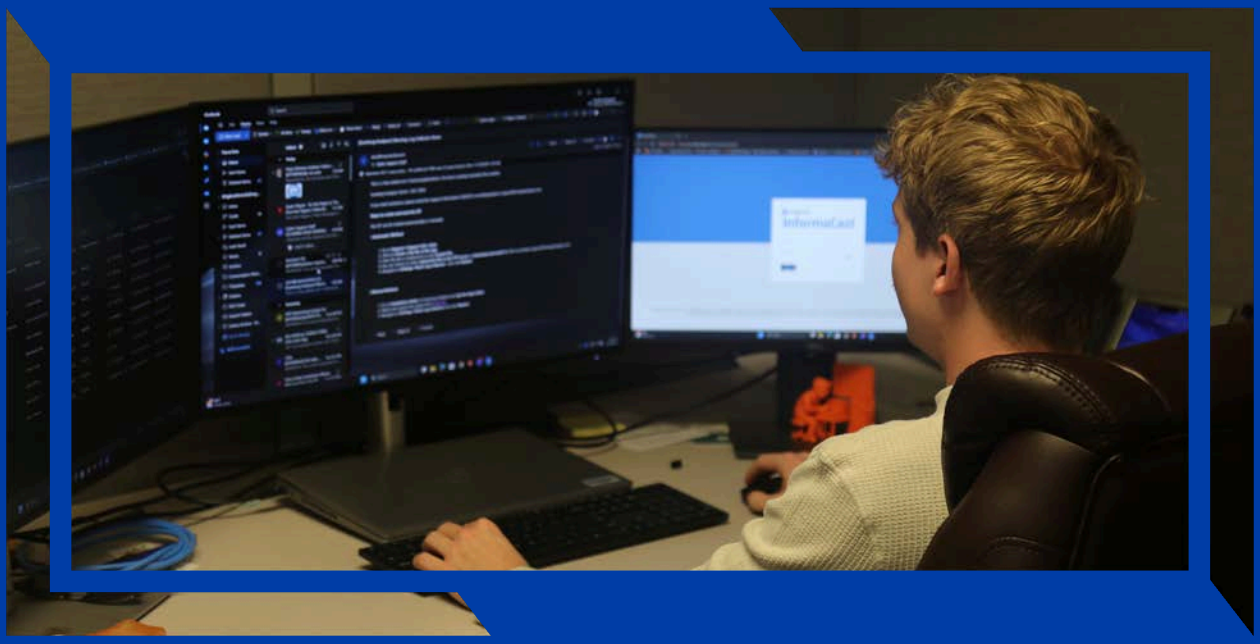


Merit System Protection Board - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$52,800	$52,800	$52,800	$52,800
OPERATING EXPENSES TOTAL	**$52,800**	**$52,800**	**$52,800**	**$52,800**
TOTAL	**$52,800**	**$52,800**	**$52,800**	**$52,800**

Budget Summary: The total budget for Merit System Protection Board remained unchanged for both FY 2025-26 and FY 2026-27.

Information Technology



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Information Technology Department (ITD) is focused on providing responsive, secure and resilient technology services to our highly valued business customers so that they, in turn, can provide excellent service to the citizens of Escambia County.

ITD is a driven, 24x7 technology services, solution and infrastructure support department for the Board of County Commissioners, Constitutional Officers, and Article V agencies. (Offices of the Florida 2nd Judicial Circuit's Public Defender, State Attorney, Circuit Court).

ITD will provide and maintain robust and secure employee internet access and e-mail for BCC employees, Tax Collector, Clerk of the Circuit Court and Comptroller, Property Appraiser, Supervisor of Elections, the State Attorney, and Public Defender throughout the 1st Judicial Circuit.

ITD will provide secure and reliable wireless access to employees at all County facilities, parks, community centers, and guest wireless access for emergency operations center responders and media.

ITD will maintain secure network file and storage systems and provide overall network security including firewalls, e-mail filtering, virus protection, intrusion detection, and prevention and network access controls.

ITD will support over 250 virtual servers, 150 network switches and routers, 75 business systems and 40 desktop applications.

ITD will deploy, maintain, troubleshoot, and upgrade business systems for all County departments and divisions by employing collaborative business intelligence to support and facilitate efficient, cost-effective and innovative business solutions.

ITD will provide both VoIP and legacy telephone services to the Board, Constitutional Officers, and Article V agencies (Offices of the Florida 2nd Judicial Circuit's Public Defender, State Attorney, Circuit Court).

ITD will maintain the County’s websites and domains to ensure they remain secure, functional, responsive, and up to date by managing updates, resolving technical issues, and actively advancing ADA compliance to support a consistent and inclusive online presence.

ITD Service Delivery Division will continue to ensure that all computing devices are replaced with a predictable and sustainable life cycle of 5 years.

ITD is responsible for disaster recovery support services for all business data.

ITD Service Delivery’s goal is to achieve 100% inventory accuracy in our asset management system and enhance our asset management system to capture accurate age and warranty status of all devices.

ITD Service Delivery will strive to minimize user disruption during device refresh cycles delivering efficient and seamless devices replacement.

ITD will improve our communication to ensure departments are informed, prepared, and aligned with replacement schedules.

ITD evaluates and explores modern infrastructure environments to reduce operational costs and address the evolving technological needs of Escambia County and its Constitutional partner agencies.

ITD Service Delivery will continue to improve and maintain accurate IT tracking and support visible replacement planning.

ITD Service Delivery will continue to enhance security and compliance by eliminating outdated and supported devices.

ITD strives to maintain at least a 4.6 out of 5 overall customer satisfaction rating.

ITD continues to support and maintain over 1900 laptops and desktops, over 1300 mobile devices and tablets, along with 300 network printers and a multitude of different software throughout the enterprise.

ITD will continue to pursue the use of AI assistants and agents in County operations to augment and improve workflow efficiencies.

ITD will pursue a new policy of printer standardization to remove personal office printers and achieve more economic scale and support efficiencies with multi-function devices (MFD).

Vision and Guiding Principles

Vision

- To provide added value to our business partners by delivering innovative, customer-centric, secure and resilient technology services and solutions, through a Shared Vision, a Shared Purpose, and with a Shared Responsibility.

Guiding Principles

- We are customer-driven and focused on the business needs and requirements of our county business partners and stakeholders.
- We will achieve Safety Excellence by actively participating in Safety First values.
- We will perform our jobs utilizing our Core Values of integrity, trust, ethical behavior at all times, and accountability for the services we provide.
- We will assist our business partners with their technological needs in a responsive, empathetic and innovative manner.
- We will make it easy for our business partners to do business with us by actively listening and embracing the principles of change management.
- We will be reliable, responsive and focus on delivering the desired results that make a positive difference in the business delivery matrix, always placing our customers' needs at the top of desired IT business outcomes.
- We will value and invest in our talented team members who are the foundation of our success.
- We will promote collaboration, transparency, and embrace change in a positive and proactive manner sensitive to the needs and requirements of our business partners.
- We will prioritize, conduct periodic assessments of our expenditures to ensure value and need, and respect financial constraints of the organization and taxpayers to fulfill our mission while we identify critical needs and goals to protect and safeguard our vital assets.

Goals

In Fiscal Year 2026 - 2027, the Information Technology Department (ITD) will be working on its own internal processes and procedures to improve the services offered to the Board of County Commissioners departments and other Constitutional Offices.

ITD will continue to enhance the use of Office 365 products to build upon efficiency and explore the use of artificial intelligence (AI) tools within the cloud platform.

ITD will continue to enhance and investigate the use of Manage Engine ITIL service desk solution to setup effective Service Level Expectations so we can better serve our customers.

ITD will explore the expanded use of Artificial Intelligence (AI) in all ITD network and security tools to leverage this technology in a safe, innovative, and ethical manner.

ITD will explore the creation of an IT Governance Council to promote oversight, collaboration and transparency within the County organization.

ITD will upgrade the Voice over IP (VoIP) system and migrate legacy analog lines to provide an agile, scalable, and uninterrupted communication platform for Escambia County and its partner agencies.

ITD will work to modernize network and infrastructure resources to ensure alignment with industry's best practices and established security standards, strengthening the overall reliability and integrity of Escambia County's technology environment.

ITD will continue to advocate for a more responsive Disaster Recovery platform to minimize operational downtime and ensure the rapid restoration of critical systems and services in the event of a disaster or unforeseen disruption.

ITD Security team will continue to enhance the security posture of the BCC and other Constitutionals offices through collaboration, expansion of proactive security activities, and consistent and effective monthly communications.

The Service Delivery Division will pursue timely cyclical replacement of end-of-life user devices with a 5-year refresh model within budgeted financial and staffing resources.

ITD will be open and transparent with all stakeholders, business partners, constitutional offices and other County IT leaders and will communicate regularly and consistently in a trusted and unifying manner.

Promote Strategic Service Imperatives to support County goals and its public mission by aligning the IT strategic plan across all lines of business, strengthening AI governance and cybersecurity, investing in workforce development, advancing data governance and business intelligence, enabling cloud migration and modernization, ensuring fiscal stewardship, and maintaining strong policy, compliance, and risk practices to position IT as a strategic partner.

Accomplishments

PEOPLE AND CULTURE

- Our team continues to improve the Information Technology organizational structure.
- ITD dedicates ourselves to excellence in customer experience and service delivery by strengthening relationships across departments, promoting transparency and effective partnerships, delivering agile, citizen-focused technology, improving service desk performance, measuring end-user satisfaction, and collaborating with Constitutional Officers to drive shared service synergies.

EFFICIENCY AND EFFECTIVENESS

- Information Technology has done an effective job of leveraging technology to meet our customers' business needs.
- Successfully modernized endpoint administration processes to enable rapid deployment and better address the operational needs of Escambia County.
- Developed and formalized an ISP partnership to introduce network diversification across the Escambia County infrastructure, improving fault tolerance and reducing operational complexity.
- Established a formal partnership with a leading cybersecurity firm to implement a comprehensive toolset enabling enhanced visibility and continuous security monitoring across the Escambia County network infrastructure.
- Designed and deployed a cloud-based backup infrastructure to strengthen business continuity capabilities and mitigate the risk of data loss during unplanned outages or system failures.
- Successfully renewed and strengthened the existing vendor partnership with a leading software vendor to support the continued growth and evolving business requirements of Escambia County and its partner Constitutional agencies.
- Successfully partnered with a vendor to integrate a modern security camera system, enhancing resilience and ensuring the solution meets the operational needs of Escambia County
- Business Analyst Engagement: Monthly collaboration meetings have commenced between our Business Analyst and each department to better understand and align with departmental needs and priorities.
- New ITD Library Staffing and Services Model: A revised ITD support model for the County Library system has been successfully implemented to enhance service delivery and streamline support.
- Cloud Migrations Completed:
  - The organization's website has been fully migrated from on-premises infrastructure to a secure and scalable cloud environment.
  - Our IT ticketing system has also transitioned to a cloud-based platform, improving reliability and accessibility.
- EMS Equipment Upgrade: IT deployed 40 new tablets to EMS teams, replacing outdated devices and supporting new crew expansions.

- Beulah Fire Station Setup: Complete network setup and device deployment were successfully completed for the new Beulah Fire Station, ensuring readiness from day one.
- Printer/Copier Upgrades: Approximately 60 aging networked printers and copiers across the organization were upgraded, improving efficiency and reducing maintenance issues.

CYBERSECURITY

- The IT Security Governance Team will continue to meet monthly to discuss a wide range of important and trending cyber security issues.

Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Customer Satisfaction Rating (Met or Exceeds)	96%	92%	95%	95%
Service Level Expectation (SLE) Completed on Time	92%	90%	91%	90%
Percent of System Uptime (Network)	99.80%	99.30%	99.50%	99.60%
Percent of System Uptime (Server)	99.90%	99.80%	99.80%	99.80%
Number of Mobile Devices Supported	N/A	N/A	1,400	1,450
Number of new applications / services deployed	30	35	35	30
Number of Departments/Divisions Supported	41	41	41	41
Number of Service Desk Tickets Closed	4,068	6,066	7,650	7,700
Devices Protected	N/A	N/A	2,376	2,400
Cyber Training Completed	N/A	N/A	11,473	12,000
Malicious Emails Blocked	N/A	N/A	1,861,000	1,861,000
Total Active User Accounts (Does not include Const)	2,051	1,887	2,000	2,000

Benchmarking

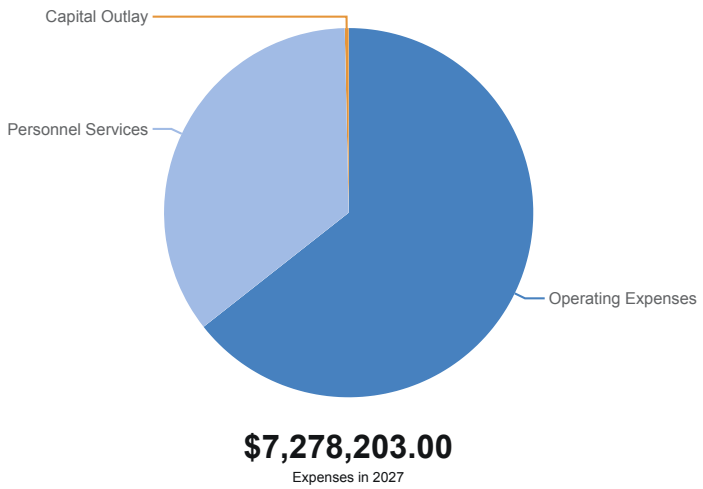
	Escambia County	Benchmark
Average Number of Users per IT Service Desk Personnel	1:500	1:700
Average Number of PC's per IT Service Desk Personnel	1:665	1:100
Ratio of System Administrator's to Servers	1:110	1:70

** Benchmark Sources - A variety of technical reporting sources; Robert Half and Gartner Group*

Funding Priorities

Major Issues Funded	Amount
Cyber Security Envelope	$5,750,000
VOIP System FY 2026-27 (2 Year plan)	$508,000
Disaster Recovery as a Service	$400,000
Cyclical Replacement of Existing Hardware	$350,000
Hardware Upgrades	$125,000
Microsoft 365 Licensing	$700,000
Cyber Security Tools	$105,000
Website as a Service migration	$48,000

Information Technology Department by Expense Type

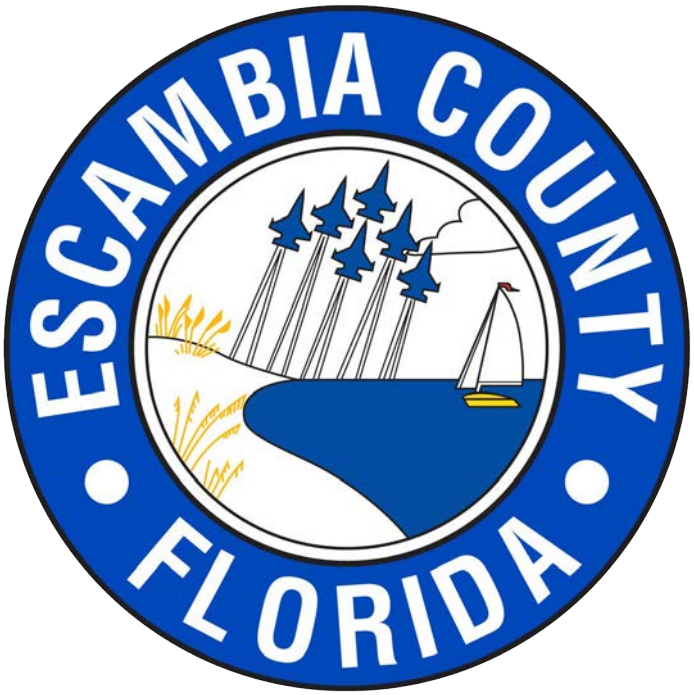


Information Technology Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,460,741	$1,266,826	$1,675,872	$1,833,012
(51301) Other Salaries & Wages	$0	-$335	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$53,716	$0	$0
(51401) Overtime	$0	$331	$0	$0
(51501) Special Pay	$12,000	$6,200	$12,000	$19,920
(52101) FICA Taxes	$110,768	$99,709	$129,122	$141,396
(52102) FICA Pretax Savings	$0	$2,163	$0	$0
(52201) Retirement Contributions	$230,607	$190,196	$268,443	$280,859
(52301) Life & Health Insurance	$252,625	$212,414	$257,400	$289,050
(52401) Worker's Compensation	$2,317	$2,317	$2,042	$2,237
PERSONNEL SERVICES TOTAL	**$2,069,058**	**$1,833,537**	**$2,344,879**	**$2,566,474**
Operating Expenses				
(53101) Professional Services	$160,000	$133,670	$160,000	$180,000
(53401) Other Contractual Service	$53,000	$7,840	$39,000	$34,000
(54001) Travel & Per Diem	$4,800	$3,977	$4,800	$4,350
(54101) Communications	$693,900	$646,930	$858,857	$837,310
(54201) Postage & Freight	$250	$39	$200	$200
(54401) Rentals & Leases	$1,300	$1,284	$1,350	$1,280
(54501) Insurance/Surety Bonds	$0	$0	$0	$2,360
(54504) Premium-Vehicle	$0	$0	$2,359	$0
(54601) Repair & Maintenance	$2,722,345	-$13,302	$284,200	$17,200
(54608) Vehicle Repair & Maintenance	$2,500	$911	$2,500	$1,250
(54701) Printing & Binding	$0	$29	$290	$0
(54931) Host Ordinance Items	$1,000	$1,054	$500	$0
(55101) Office Supplies	$2,000	$1,275	$2,500	$1,500
(55201) Operating Supplies	$35,000	$40,012	$20,118	$100,000
(55203) Computer Equip Under $5K	$350,000	$329,217	$350,000	$350,000
(55204) Fuel	$3,800	$1,904	$2,000	$2,000
(55206) Capital Under $5K	$0	$4,090	$0	$0
(55401) Book/Publ/Subscript/Membership	$12,125	$13,553	$20,005	$16,600
(55403) SBITA Agreements	$0	$1,997,528	$2,833,502	$3,123,329
(55501) Training/Registration	$29,875	$7,124	$14,925	$15,350
OPERATING EXPENSES TOTAL	**$4,071,895**	**$3,177,135**	**$4,597,106**	**$4,686,729**
Capital Outlay				

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(56401) Machinery & Equipment	$30,000	$0	$0	$25,000
(56501) Construction In Progress	$125,000	$0	$0	$0
CAPITAL OUTLAY TOTAL	**$155,000**	**$0**	**$0**	**$25,000**
TOTAL	**$6,295,953**	**$5,010,672**	**$6,941,985**	**$7,278,203**

Budget Summary: The total budget for Information Technology increased from $6,941,985 in FY 2025-26 to $7,278,203 in FY 2026-27, reflecting an increase of $336,218 or approximately 4.84%.



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Library Services



Mission Statement

Engage all community members in meaningful exploration, learning, and fun by providing equitable access to a wide range of resources, programs, equipment, and services.

Vision

Be the welcoming heart of our diverse community where all come to learn, discover, create, and connect.

Objectives / Priorities

Lifelong Learning

- Highlight programming that assists in expanding literacy
- Continue to expand services for children (and families) to help improve overall school readiness in Escambia County
- Access to educational resources and training on Science, Technology, Engineering, and Mathematics (STEM) topics
- Partner with local groups and businesses to increase awareness of library resources and activities for all age groups
- Continue enhancing and expanding services tailored to the needs and interests of the senior population

Fiscal Responsibility

- Maintain efficient and effective budgeting while supporting robust print and digital collections
- Continue to capitalize on alternative revenue sources such as grants and book sales

Customer Service

- Enhance citizen-centric service delivery to meet the evolving needs of the community
- Continue to offer dedicated accessibility for neurodivergent individuals and better accommodate their specific needs

Goals

West Florida Public Libraries strives to be one of the community's most valued and frequently visited destinations, second only to home and work. WFPL serves as a public library system, technology resource center, and community gathering place, providing access to information, resources, and services. Through these efforts, WFPL supports lifelong learning and strengthens the literacy skills individuals need to effectively access, evaluate, and use information in everyday life.

Accomplishments

- **Migrated to an Improved Library Service Platform:** Transitioned to an updated system to improve user experience and streamline library operations.
- **Expanded Media and Library of Things Collection**: Expanded the CD collection and initiated the addition of vinyl records and record players to the Library of Things (LOT) collection to enhance access to diverse materials, support multimedia learning, and embrace the demand for tangible media formats.
- **Enhanced the Jazz Collection**: Added Courtney M. Nero's *Have Horn, Will Travel: The Life and Music of Herman "Junior" Cook*, a biography of a locally significant jazz musician, along with an autographed jazz art cover to the Jazz Room collection, strengthening access to regional music history and cultural heritage.
- **Local Author and History Program**: In partnership with Friends of West Florida Public Libraries, hosted an author presentation featuring Nicole Grinnan and Michael Thomin, and added copies of *Luna the Cat* to the library collection. The program supports local authors while highlighting genealogy and Pensacola history, strengthening community connection to regional stories and cultural heritage.
- **Book Vending Machine Initiative**: Developed a partnership with the Escambia County School District to promote childhood literacy and expand access to books by installing WFPL-branded book vending machines in elementary schools across all Commission Districts in Escambia County, helping foster a love of reading and increasing awareness of library services among students and families.
- **GED Services**: Continued the partnership with George Stone Technical Center by hosting GED classes at Molino Library, supporting adult education, and workforce development.
- **Read with a Dog**: Continued and expanded the Read with a Dog program, helping young readers build literacy skills through engaging sessions with certified therapy dogs.
- **S.C.I. Brain Bags Program**: Maintained and updated library resources included in "Brain Bags" in partnership with the Studer Community Institute's early brain development initiative, supporting distribution through Escambia County hospitals. The program provides families with curated early literacy materials designed to promote early language development, strengthen early brain development, and support long-term school readiness outcomes.
- **Summer Reading Challenge:** Hosted the 2025 Summer Reading Challenge, engaging children from newborn to age 17 who collectively read 2,489,453 minutes, surpassing the previous year's total and demonstrating a strong community commitment to literacy and lifelong learning.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Number of Total Items Circulated	931,093	633,400	650,000	675,000
Number of Total Library Facility Visits	390,000	450,000	460,000	475,000
Number of Total Public Computer Uses	64,681	62,696	66,141	70,000
Number of Total Wi-Fi Uses	102,062	98,114	112,272	120,000
Number of Total Library Program Attendance	52,771	22,481	55,000	60,000
Number of Total Library Programs	1,640	1,225	3,300	3,500

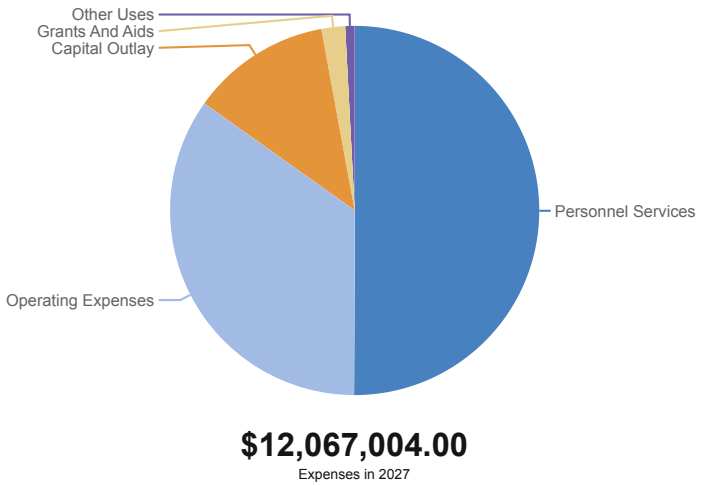
Benchmarking

	Escambia County	Florida Average
Average Circulations per Library Card Holder	8.87	8.17

Funding Priorities

Major Issues Funded	Amount
Library Materials (i.e, books, DVDs, and other physical items for all libraries)	$892,050
eResources (i.e., ebooks, eAudiobooks, ePicturebooks, eMagazines, etc.)	$843,000

Library Services Department by Expenses Type



Library Services Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$3,811,801	$3,624,329	$3,996,467	$4,083,116
(51304) Other Salaries - Terminal Pay	$0	$29,419	$0	$0
(51401) Overtime	$13,000	$2,220	$13,000	$13,000
(51501) Special Pay	$37,200	$7,800	$22,200	$35,880
(52101) FICA Taxes	$294,520	$273,821	$308,423	$309,186
(52102) FICA Pretax Savings	$0	$6,927	$0	$0
(52201) Retirement Contributions	$549,468	$523,939	$596,433	$579,012
(52301) Life & Health Insurance	$919,125	$712,746	$952,600	$1,011,675
(52401) Worker's Compensation	$9,572	$9,572	$7,626	$7,694
PERSONNEL SERVICES TOTAL	**$5,634,686**	**$5,190,773**	**$5,896,749**	**$6,039,563**
Operating Expenses				
(53101) Professional Services	$3,500	$280	$2,500	$300
(53401) Other Contractual Service	$825,852	$955,361	$1,198,200	$1,293,542
(54001) Travel & Per Diem	$5,500	$7,980	$7,850	$5,960
(54101) Communications	$210,824	$85,296	$90,550	$90,550
(54201) Postage & Freight	$3,000	$2,010	$3,200	$12,000
(54301) Utility Services	$289,356	$185,094	$272,000	$299,200
(54504) Premium-Vehicle	$3,296	$3,296	$3,314	$3,382
(54601) Repair & Maintenance	$320,861	$143,365	$297,000	$348,822
(54608) Vehicle Repair & Maintenance	$6,200	$2,766	$6,000	$6,000
(54701) Printing & Binding	$6,800	$2,632	$7,200	$7,200
(54801) Promotional Activities	$26,000	$27,793	$35,000	$31,000
(54901) Other Current Chgs & Obl.	$12,725	$10,976	$11,050	$19,451
(54931) Host Ordinance Items	$1,000	$266	$1,200	$2,030
(54934) Cost Alloc-Indirect	$585,516	$555,232	$582,422	$617,760
(55101) Office Supplies	$42,000	$51,329	$42,000	$42,500
(55201) Operating Supplies	$448,012	$421,749	$386,300	$382,010
(55203) Computer Equip Under $5K	$0	$0	$0	$10,000
(55204) Fuel	$12,000	$4,181	$11,500	$12,000
(55206) Capital Under $5K	$0	$5,849	$20,000	$0
(55401) Book/Publ/Subscript/Membership	$1,261,160	$971,994	$650,000	$41,230
(55403) SBITA Agreements	$0	$29,397	$143,000	$968,578
(55501) Training/Registration	$5,600	$1,204	$9,500	$4,720
OPERATING EXPENSES TOTAL	**$4,069,202**	**$3,468,049**	**$3,779,786**	**$4,198,235**
Capital Outlay				
(56401) Machinery & Equipment	$0	$207,442	$955,400	$478,000
(56601) Books/Publicat/Libr. Matl	$900,000	$634,016	$892,050	$1,002,230
CAPITAL OUTLAY TOTAL	**$900,000**	**$841,457**	**$1,847,450**	**$1,480,230**
Grants And Aids				
(58101) Aids To Government Agency	$230,000	$218,653	$245,000	$250,000
GRANTS AND AIDS TOTAL	**$230,000**	**$218,653**	**$245,000**	**$250,000**
Other Uses				
(59801) Reserves	$827,057	$0	$555,355	$98,976
OTHER USES TOTAL	**$827,057**	**$0**	**$555,355**	**$98,976**
TOTAL	**$11,660,945**	**$9,718,932**	**$12,324,340**	**$12,067,004**

Library Services Operations

Library Services Department - Library Services Operations

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$3,641,727	$3,455,977	$3,735,752	$3,840,933
(51304) Other Salaries - Terminal Pay	$0	$26,813	$0	$0
(51401) Overtime	$12,000	$162	$12,000	$12,000
(51501) Special Pay	$33,600	$7,800	$22,200	$33,000
(52101) FICA Taxes	$281,723	$260,973	$288,402	$290,727
(52102) FICA Pretax Savings	$0	$6,536	$0	$0
(52201) Retirement Contributions	$526,669	$500,314	$559,715	$546,221
(52301) Life & Health Insurance	$870,750	$677,384	$891,000	$951,750
(52401) Worker's Compensation	$5,893	$5,893	$4,562	$4,598
PERSONNEL SERVICES TOTAL	**$5,372,362**	**$4,941,851**	**$5,513,631**	**$5,679,229**
Operating Expenses				
(53101) Professional Services	$3,500	$280	$2,500	$300
(53401) Other Contractual Service	$550,918	$724,494	$878,200	$974,142
(54001) Travel & Per Diem	$4,500	$7,980	$6,350	$5,210
(54201) Postage & Freight	$3,000	$2,010	$3,200	$12,000
(54504) Premium-Vehicle	$3,296	$3,296	$3,314	$3,382
(54601) Repair & Maintenance	$28,000	$6,598	$20,000	$10,000
(54608) Vehicle Repair & Maintenance	$5,000	$2,766	$5,000	$5,000
(54701) Printing & Binding	$6,800	$2,632	$7,200	$7,200
(54801) Promotional Activities	$26,000	$27,793	$35,000	$31,000
(54901) Other Current Chgs & Obl.	$12,500	$10,976	$10,800	$19,101
(54931) Host Ordinance Items	$1,000	$266	$1,200	$2,030
(54934) Cost Alloc-Indirect	$585,516	$555,232	$582,422	$617,760
(55101) Office Supplies	$42,000	$51,329	$42,000	$42,500
(55201) Operating Supplies	$250,000	$303,776	$267,500	$282,210
(55204) Fuel	$8,000	$4,181	$8,000	$8,000
(55206) Capital Under $5K	$0	$0	$20,000	$0
(55401) Book/Publ/Subscript/Membership	$1,000,000	$946,005	$650,000	$36,230
(55403) SBITA Agreements	$0	$0	$85,000	$862,950
(55501) Training/Registration	$5,000	$1,204	$6,000	$4,220
OPERATING EXPENSES TOTAL	**$2,535,030**	**$2,650,817**	**$2,633,686**	**$2,923,235**
Capital Outlay				
(56401) Machinery & Equipment	$0	$0	$35,000	$50,000
(56601) Books/Publicat/Libr. Matl	$900,000	$634,016	$892,050	$1,002,230
CAPITAL OUTLAY TOTAL	**$900,000**	**$634,016**	**$927,050**	**$1,052,230**
Grants And Aids				
(58101) Aids To Government Agency	$230,000	$218,653	$245,000	$250,000
GRANTS AND AIDS TOTAL	**$230,000**	**$218,653**	**$245,000**	**$250,000**
Other Uses	$827,057	$0	$555,355	$98,976
TOTAL	**$9,864,449**	**$8,445,338**	**$9,874,722**	**$10,003,670**

Budget Summary: The total budget for Library Services Operations increased from $9,874,722 in FY 2025-26 to $10,003,670 in FY 2026-27, reflecting an increase of $128,948 or approximately 1.31%.

Library Information Systems

Library Services Department - Information Systems

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$76,678	$73,040	$164,534	$139,327
(51304) Other Salaries - Terminal Pay	$0	$2,239	$0	$0
(51401) Overtime	$0	$50	$0	$0
(51501) Special Pay	$0	$0	$0	$2,880
(52101) FICA Taxes	$5,300	$5,602	$12,587	$10,879
(52102) FICA Pretax Savings	$0	$140	$0	$0
(52201) Retirement Contributions	$9,442	$10,251	$23,084	$19,326
(52301) Life & Health Insurance	$16,125	$8,536	$28,600	$24,675
(52401) Worker's Compensation	$111	$111	$199	$171
PERSONNEL SERVICES TOTAL	**$107,656**	**$99,969**	**$229,004**	**$197,258**
Operating Expenses				
(53401) Other Contractual Service	$10,000	$0	$0	$0
(54001) Travel & Per Diem	$1,000	$0	$1,500	$750
(54101) Communications	$208,366	$83,859	$88,000	$88,000
(54601) Repair & Maintenance	$138,000	$26,878	$152,000	$152,000
(55201) Operating Supplies	$152,000	$94,324	$80,000	$80,000
(55203) Computer Equip Under $5K	$0	$0	$0	$10,000
(55206) Capital Under $5K	$0	$2,916	$0	$0
(55401) Book/Publ/Subscript/Membership	$1,160	$25,989	$0	$0
(55403) SBITA Agreements	$0	$29,397	$58,000	$105,628
(55501) Training/Registration	$600	$0	$3,500	$500
OPERATING EXPENSES TOTAL	**$511,126**	**$263,364**	**$383,000**	**$436,878**
Capital Outlay				
(56401) Machinery & Equipment	$0	$207,442	$832,400	$188,000
CAPITAL OUTLAY TOTAL	**$0**	**$207,442**	**$832,400**	**$188,000**
TOTAL	**$618,782**	**$570,774**	**$1,444,404**	**$822,136**

Budget Summary: The total budget for Library Information Systems decreased from $1,444,404 in FY 2025-26 to $822,136 in FY 2026-27, reflecting a decrease of $622,268 or approximately 43.08%.

Library Services Maintenance

Library Services - Library Maintenance

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$93,396	$95,312	$96,181	$102,856
(51304) Other Salaries - Terminal Pay	$0	$367	$0	$0
(51401) Overtime	$1,000	$2,008	$1,000	$1,000
(51501) Special Pay	$3,600	$0	$0	$0
(52101) FICA Taxes	$7,497	$7,247	$7,434	$7,580
(52102) FICA Pretax Savings	$0	$251	$0	$0
(52201) Retirement Contributions	$13,357	$13,373	$13,634	$13,465
(52301) Life & Health Insurance	$32,250	$26,826	$33,000	$35,250
(52401) Worker's Compensation	$3,568	$3,568	$2,865	$2,925
PERSONNEL SERVICES TOTAL	**$154,668**	**$148,952**	**$154,114**	**$163,076**
Operating Expenses				
(53401) Other Contractual Service	$230,934	$221,192	$300,000	$298,550
(54101) Communications	$2,458	$1,436	$2,550	$2,550
(54301) Utility Services	$289,356	$185,094	$272,000	$299,200
(54601) Repair & Maintenance	$154,861	$109,889	$125,000	$186,822
(54608) Vehicle Repair & Maintenance	$1,200	$0	$1,000	$1,000
(54901) Other Current Chgs & Obl.	$225	$0	$250	$350
(55201) Operating Supplies	$4,012	$5,168	$3,800	$3,800
(55204) Fuel	$4,000	$0	$3,500	$4,000
(55206) Capital Under $5K	$0	$2,933	$0	$0
OPERATING EXPENSES TOTAL	**$687,046**	**$525,713**	**$708,100**	**$796,272**
Capital Outlay				
(56401) Machinery & Equipment	$0	$0	$88,000	$240,000
CAPITAL OUTLAY TOTAL	**$0**	**$0**	**$88,000**	**$240,000**
TOTAL	**$841,714**	**$674,665**	**$950,214**	**$1,199,348**

Budget Summary: The total budget for Library Services Maintenance increased from $950,214 in FY 2025-26 to $1,199,348 in FY 2026-27, reflecting an increase of $249,134 or approximately 26.22%.

Library Donations

Library Services Department - Library Donations

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$28,000	$9,675	$20,000	$20,850
(55201) Operating Supplies	$7,000	$17,839	$35,000	$14,000
OPERATING EXPENSES TOTAL	**$35,000**	**$27,514**	**$55,000**	**$34,850**
TOTAL	**$35,000**	**$27,514**	**$55,000**	**$34,850**

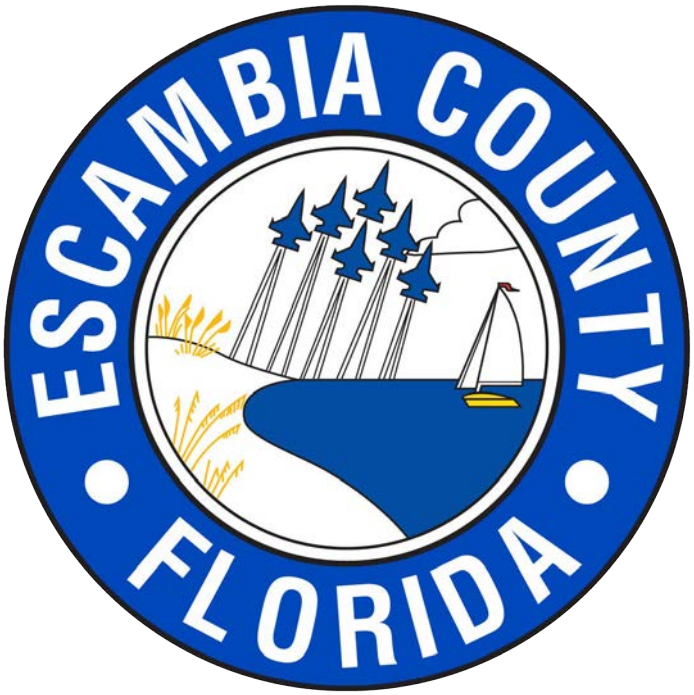
Budget Summary: The total budget for Library Donations decreased from $55,000 in FY 2025-26 to $34,850 in FY 2026-27, reflecting a decrease of $20,150 or approximately 36.64%.

Special Needs for Library

Library Services Department - Special Needs for Library

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$6,000	$0	$0	$0
(55201) Operating Supplies	$35,000	$641	$0	$2,000
(55401) Book/Publ/Subscript/Membership	$260,000	$0	$0	$5,000
OPERATING EXPENSES TOTAL	**$301,000**	**$641**	**$0**	**$7,000**
TOTAL	**$301,000**	**$641**	**$0**	**$7,000**

Budget Summary: The total budget for Special Needs for Library increased from $0 in FY 2025-26 to $7,000 in FY 2026-27, reflecting an increase of $7,000 or approximately 100.00%.



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Management and Budget



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Office of Management and Budget (OMB) is responsible for all aspects of the budgetary accounting system, including budget preparation, expenditure and revenue forecasting, financial analysis, monitoring, and reporting per Section 129, Florida Statutes.

OMB also oversees the implementation of the Board of County Commissioner's strategic vision and supports the policy and program initiatives of the Escambia County Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the board. OMB provides assistance to all county departments so that those departments can perform their tasks and services in an effective and efficient manner to better serve the citizens of Escambia County.

Goals

To support the policy and program initiatives of the Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the Board and assistance to County Constitutional Officer's as needed.

Accomplishments

Streamlined the utilization of the OpenGov software for Budget Planning and Financial Reporting allowing for transparency and efficiency in financial analysis and the development of the County's online budget book.

Assisted Human Resources department with the implementation and funding to update necessary pay grades of positions that were identified throughout the year.

Continued collaboration with certain local area hospitals to secure State Medicaid funding utilizing the Low-Income Pool Programs and Direct Payment Programs facilitated through the Agency for Healthcare Administration (AHCA).

Received the Distinguished Budget Presentation Award for FY 2025/2026.

Successfully completed and executed the FY 2026/2027 Proposed and Adopted budget books.

Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Actual	FY 2026/2027 Estimate
Compliance with State Regulations (TRIM)	100%	100%	100%	100%
Submit for the GFOA Distinguished Budget Presentation Award within 90 days of the adopted budget	100%	100%	100%	100%
MSBU Petitions Sent Out Within Seven Business Days of Subdivision Being Mapped	100%	100%	100%	100%

Benchmarking

	Escambia County	Benchmark
Employees per 1,000 Residents	1:56	1:50

*Benchmark Sources:
FY 2025 County population survey of comparable counties (Alachua, Lake, St. Lucie, Osceola, Manatee, and Leon); 2025 Bureau of Economic and Business Research (BEBR), (Leon County is used as the benchmark). Escambia OMB staff size is 6.0 with a population estimate of 337,728. Population ranges are from 298,348 to 484,915.

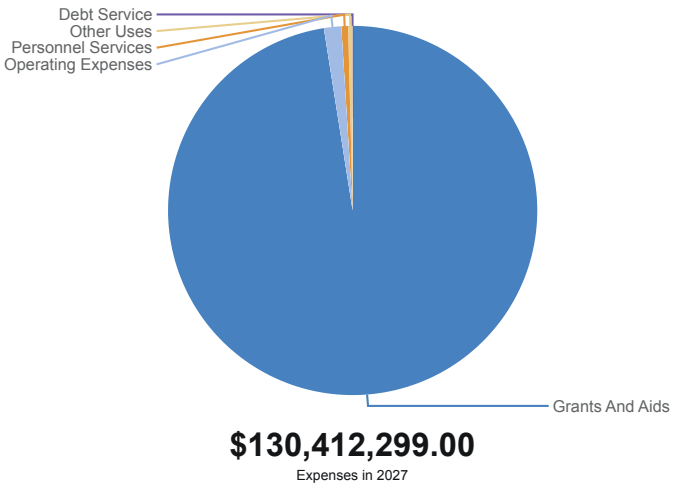
Funding Priorities

Major Issues Funded	Amount
Audit Services	$238,228
OpenGov Budgeting Software	$95,455

Significant Changes for Fiscal Year 2026/2027

- Due to employee turnover, spending more time to educate County departmental staff on processes to reduce errors and promote efficiency.
- Increasing the OMB staff's knowledge of budgetary operations and the use of OpenGov budgeting software to improve transparency and refine the budget process.
- Anticipated increase in workload to comply with the 2026 Legislative Bill-Local Government Financial Transparency and Accountability Act.

Office of Management and Budget by Expenses



Office of Management and Budget by Expenses

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$544,161	$489,784	$546,226	$545,308
(51304) Other Salaries - Terminal Pay	$0	$24,926	$0	$0
(51501) Special Pay	$4,800	$5,000	$4,800	$4,800
(52101) FICA Taxes	$41,996	$37,959	$42,154	$41,907
(52102) FICA Pretax Savings	$0	$1,105	$0	$0
(52201) Retirement Contributions	$106,146	$105,480	$117,927	$105,837
(52301) Life & Health Insurance	$64,500	$107,675	$66,000	$70,500
(52401) Worker's Compensation	$878	$878	$667	$663
PERSONNEL SERVICES TOTAL	**$762,481**	**$772,808**	**$777,774**	**$769,015**
Operating Expenses				
(53101) Professional Services	$231,222	$225,362	$235,780	$238,228
(53401) Other Contractual Service	$103,905	$14,459	$17,300	$17,300
(54001) Travel & Per Diem	$4,210	$1,736	$2,460	$0
(54101) Communications	$492	$479	$492	$500
(54201) Postage & Freight	$300	$65	$300	$300
(54301) Utility Services	$1,186,068	$1,186,493	$1,227,659	$1,307,253
(54601) Repair & Maintenance	$1,000	$648	$1,000	$3,000
(54701) Printing & Binding	$1,100	$1,514	$1,100	$2,250
(54901) Other Current Chgs & Obl.	$10,000	$8,207	$10,000	$14,000
(54933) Cost Alloc-Administrative	$150,000	$200,000	$150,000	$150,000
(54934) Cost Alloc-Indirect	$120,436	$120,436	$124,618	$132,755
(55101) Office Supplies	$3,000	$2,006	$3,000	$3,000
(55201) Operating Supplies	$2,500	$3,628	$2,400	$3,500
(55401) Book/Publ/Subscript/Membership	$1,400	$1,308	$3,675	$1,500
(55403) SBITA Agreements	$0	$86,604	$80,490	$95,455
(55501) Training/Registration	$2,000	$0	$1,800	$750
OPERATING EXPENSES TOTAL	**$1,817,633**	**$1,852,945**	**$1,862,074**	**$1,969,791**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$109,181	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$109,181**	**$0**	**$0**
Debt Service				
(57101) Debt Service Principal	$20,716	$0	$15,000	$15,000
(57201) Debt Service Interest	$13,778	$131,169	$15,000	$15,000
DEBT SERVICE TOTAL	**$34,494**	**$131,169**	**$30,000**	**$30,000**

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Grants And Aids				
(58108) LPP WEST FLORIDA HOSP	$16,931,647	$16,819,490	$60,659,946	$60,659,946
(58109) LPP ASCENSION SACRED HRT	$41,450,459	$41,175,886	$31,391,531	$31,391,531
(58110) LPP SELECT SPECILTY HOSP	$1,404,758	$1,395,453	$2,768,071	$2,768,071
(58111) LPP BAPTIST HOSPITAL	$19,587,721	$19,457,969	$32,055,705	$32,055,705
(58112) LPP Encompass Health Rehab Hospital of Pensacola	$756,396	$751,386	$283,039	$283,039
GRANTS AND AIDS TOTAL	**$80,130,981**	**$79,600,184**	**$127,158,292**	**$127,158,292**
Other Uses				
(59801) Reserves	$250,000	$0	$381,121	$485,201
OTHER USES TOTAL	**$250,000**	**$0**	**$381,121**	**$485,201**
TOTAL	**$82,995,589**	**$82,466,288**	**$130,209,261**	**$130,412,299**

Office of Management and Budget Administration

Management and Budget - Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$544,161	$489,784	$546,226	$545,308
(51304) Other Salaries - Terminal Pay	$0	$24,926	$0	$0
(51501) Special Pay	$4,800	$5,000	$4,800	$4,800
(52101) FICA Taxes	$41,996	$37,959	$42,154	$41,907
(52102) FICA Pretax Savings	$0	$1,105	$0	$0
(52201) Retirement Contributions	$106,146	$105,480	$117,927	$105,837
(52301) Life & Health Insurance	$64,500	$107,675	$66,000	$70,500
(52401) Worker's Compensation	$878	$878	$667	$663
PERSONNEL SERVICES TOTAL	**$762,481**	**$772,808**	**$777,774**	**$769,015**
Operating Expenses				
(53101) Professional Services	$231,222	$225,362	$235,780	$238,228
(53401) Other Contractual Service	$86,605	$499	$0	$0
(54001) Travel & Per Diem	$4,210	$1,736	$2,460	$0
(54101) Communications	$492	$479	$492	$500
(54201) Postage & Freight	$300	$65	$300	$300
(54701) Printing & Binding	$1,100	$1,514	$1,100	$750
(54901) Other Current Chgs & Obl.	$10,000	$8,207	$10,000	$8,000
(55101) Office Supplies	$3,000	$2,006	$3,000	$3,000
(55201) Operating Supplies	$2,500	$3,628	$2,400	$3,500
(55401) Book/Publ/Subscript/Membership	$1,400	$1,308	$3,675	$1,500
(55403) SBITA Agreements	$0	$86,604	$80,490	$95,455
(55501) Training/Registration	$2,000	$0	$1,800	$750
OPERATING EXPENSES TOTAL	**$342,829**	**$331,409**	**$341,497**	**$351,983**
TOTAL	**$1,105,310**	**$1,104,217**	**$1,119,271**	**$1,120,998**

Budget Summary: The total budget for Office of Management and Budget Administration increased from $1,119,271 in FY 2025-26 to $1,120,998 in FY 2026-27, reflecting an increase of $1,727 or approximately 0.15%.

Local Provider Participation

Local Provider Participation

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(54933) Cost Alloc-Administrative	$150,000	$200,000	$150,000	$150,000
OPERATING EXPENSES TOTAL	**$150,000**	**$200,000**	**$150,000**	**$150,000**
Grants And Aids	$80,130,981	$79,600,184	$127,158,292	$127,158,292
TOTAL	**$80,280,981**	**$79,800,184**	**$127,308,292**	**$127,308,292**

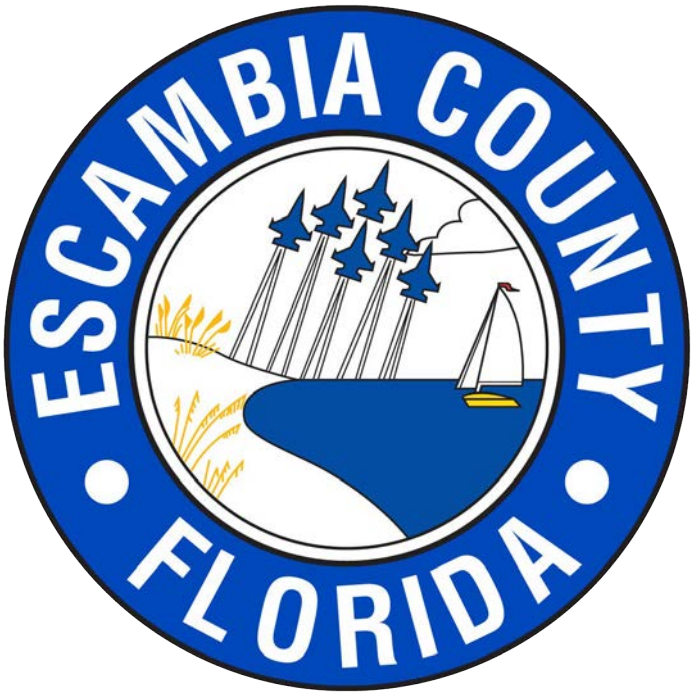
Budget Summary: The total budget for Local Provider Participation remained unchanged for both FY 2025-26 and FY 2026-27.

MSBU Assessment Program

MSBU Assessment Program - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$17,300	$13,960	$17,300	$17,300
(54301) Utility Services	$1,186,068	$1,186,493	$1,227,659	$1,307,253
(54601) Repair & Maintenance	$1,000	$648	$1,000	$3,000
(54701) Printing & Binding	$0	$0	$0	$1,500
(54901) Other Current Chgs & Obl.	$0	$0	$0	$6,000
(54934) Cost Alloc-Indirect	$120,436	$120,436	$124,618	$132,755
OPERATING EXPENSES TOTAL	**$1,324,804**	**$1,321,536**	**$1,370,577**	**$1,467,808**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$109,181	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$109,181**	**$0**	**$0**
Debt Service				
(57101) Debt Service Principal	$20,716	$0	$15,000	$15,000
(57201) Debt Service Interest	$13,778	$131,169	$15,000	$15,000
DEBT SERVICE TOTAL	**$34,494**	**$131,169**	**$30,000**	**$30,000**
Other Uses				
(59801) Reserves	$250,000	$0	$381,121	$485,201
OTHER USES TOTAL	**$250,000**	**$0**	**$381,121**	**$485,201**
TOTAL	**$1,609,298**	**$1,561,886**	**$1,781,698**	**$1,983,009**

Budget Summary: The total budget for MSBU Assessment Program increased from $1,781,698 in FY 2025-26 to $1,983,009 in FY 2026-27, reflecting an increase of $201,311 or approximately 11.30%.



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Mass Transit



Mission Statement

To provide efficient, responsive services that enhance the quality of life, meet common needs and promote a safe and healthy community.

Objectives / Priorities

The Mass Transit Department serves as Escambia County's public transportation system, encompassing both Escambia County Area Transit and Flex Transit. Mass Transit operations are subsidized by a four-cent local gas tax and passenger fares. Additional operating and capital funding, through formulary and competitive grant programs, is provided through the Florida Department of Transportation (FDOT), Federal Transit Administration (FTA), and other agencies.

ECAT operates daily fixed routes, shuttles, and commuter services, including the Non-Urbanized Area Transportation Program. Additionally, ECAT provides ADA-compliant complementary paratransit and offers On-Demand services to address transit needs within ¾ miles of fixed route areas.

In an effort for enhanced community outreach and feedback to ECAT, the Mass Transit Advisory Committee (MTAC) was reestablished in 2025. MTAC reviews proposed operating and capital budgets, transit policies, and serves as a forum for public input and recommendations on ECAT services.

Through an Interlocal Agreement with the City of Pensacola, Escambia County Area Transit (ECAT) operates a Monday jury duty shuttle service and is responsible for managing and maintaining all bus stops within city limits, in addition to those throughout unincorporated Escambia County.

The objectives of the Mass Transit Department are to:

- Improve the efficiency, reliability, and accessibility of transit services to meet current and future demand across Escambia County, ensuring a positive experience for both existing and potential riders.
- Maintain, upgrade, and expand transit vehicles, facilities, passenger amenities, and bus stops to meet the highest standards of safety, accessibility, and rider comfort.
- Implement a strategic marketing, communications, and media outreach program to improve and encourage the public image of transit, increase ridership awareness, and ensure timely, accurate distribution of service and route information.
- Actively engage in community planning efforts and local initiatives to align transit services with the evolving needs of residents, businesses, and regional stakeholders.
- Prioritize and continuously improve safety measures and security protocols across all transit services, infrastructure, and facilities.
- Maintain strong financial stewardship of public funds while aggressively pursuing additional local, state, and federal funding opportunities to support system growth, maintenance, and modernization.
- Promote coordinated transportation planning and service delivery in collaboration with neighboring counties and within the broader Pensacola Urbanized Area to address shared mobility and connectivity needs.
- Focus on the transit-dependent population: Prioritize services that serve community members who rely on public transportation for mobility.
- Implement technology, such as Real Time Tracking software and RideCo mobile app and other data analysis tools, to optimize operations and improve the rider experience.
- Sustain and maintain the completion of projects designed to improve accessibility, such as upgrading bus stops and implementing travel training for passengers with disabilities.
- Enhance the level of coordination and communication with Escambia County newly designated CTC, municipal planning staff and other community stakeholders.

Goals

The overarching goal of the Mass Transit Department is to operate a safe, reliable, and accessible public transportation system that effectively meets the current and future mobility needs of Escambia County and neighboring areas of the panhandle. Through continuous community engagement, the department aims to stimulate economic progress, promote environmental sustainability, and strengthen neighborhoods by connecting residents, visitors, tourists, and businesses with essential services, events, and opportunities.

Service Delivery & System Efficiency

- Deliver high-quality, cost-effective transit services that operate in a fiscally responsible and environmentally sustainable manner.
- Optimize route design through data-driven planning to improve system performance, reduce redundancy, and align with rider demand.
- Implement a comprehensive operational analysis to deploy service improvements, eliminate inefficiencies, and explore opportunities to serve unmet transportation needs.

Organizational Development & Workforce Enhancement

- Implement departmental reorganization to better align staff roles, increase operational efficiency, and support long-term service goals.
- Establish a training and apprenticeship program, including support for CDL licensing, to strengthen workforce readiness.
- Enhance employee engagement and morale through recognition initiatives like the Employee of the Month program and regular team building activities.
- Improve recruitment and retention strategies to attract and maintain a qualified, mission-driven workforce.

Community Engagement & Education

- Expand public outreach and education efforts to inform the community and key stakeholders of transit services, benefits, and available options.
- Educate local agencies and community partners on how to effectively utilize transit resources to support their clients and constituents.

- Promote transportation literacy through training programs that help residents understand and access available mobility options.
- Build and direct the Mass Transit Advisory Committee (MTAC) to foster greater public participation in the transit planning process, as well as usage of the mobility options.

Safety, Security, & Customer Experience

- Maintain a strong focus on passenger and employee safety by enforcing a clear and consistent code of conduct across all transit services.
- Reduce travel-related injuries through safety-focused operational practices and infrastructure improvements.
- Upgrade vehicle and facility security systems, including enhanced audio/visual surveillance, perimeter security, and data storage capabilities.
- Continue to improve comfort and accessibility at all customer touchpoints, including bus stops, shelters, and onboard environments.
- Continuing to strengthen our partnership with Florida Transit Safety and Operations Network (FTSON)

Technology, Infrastructure, & Sustainability

- Invest in modern, accessible, and energy-efficient infrastructure, including transitioning older fleet vehicles to low-to-no-emission models.
- Maintain and expand capital assets to ensure all vehicles, facilities, and passenger amenities meet high standards of safety and comfort.
- Upgrade the ECAT page of the myEscambia website to be more user-friendly, accessible, interactive, and informative for the public.
- Enhance performance and accessibility of Mass Transit Department mobility apps, such as RideCo.

Regional Coordination & Environmental Impact

- Support regional mobility by collaborating with surrounding counties, the newly designated CTC, and the broader Pensacola Urbanized Area to address shared transportation needs.
- Reduce single-occupancy vehicle trips by promoting alternative transportation modes and increasing the use of public transit.

Accomplishments

Escambia County Area Transit (ECAT) has secured significant funding and advanced major initiatives in recent months, including approval of its 16.1 million FY25/26 Operating and Capital Budget. These budget accomplishments are driving investment in fleet modernization, infrastructure projects, and service improvement for riders.

Ensured capable staff were available to lead the agency and to deploy the best possible service and provide an effective culture change.

Reviewed and revised ECAT job classifications to be reflective of industry standards to be able to hire and retain agency leadership.

New Operations Program Manager appointed during the fiscal year.

New Maintenance Manager appointed during this fiscal year.

New Finance Manager appointed during this fiscal year.

Reclassified, recruited and retained a new Transit Funding and Compliance Manager

Actively recruiting for a new Safety Program Manager during the fiscal year and will continue into the new fiscal year.

Developed and created two (2) Safety & Training Specialists positions. ECAT appointed 1 of the Safety & Training Specialist positions and is actively recruiting for the remaining position.

Continued to develop a partnership with American Transit Training and Apprenticeship Innovators Network (ATTAIN) to establish an apprenticeship program.

Continued the Student Transit Empowerment Program (STEP). This program offers free bus rides for students, allowing them to ride public transit to take advantage of various programs offered within the community and educating them on public transportation.

Provided an effective and efficient transit service in a fiscally responsible and environmentally friendly manner.

Monitored service quality and maintained performance standards benchmarked by FTA, FDOT, and the MTAC.

Continued upgrades to fixed-route operational and maintenance software for scheduling, run-cutting, performance dashboard and other operational efficiencies.

Continue gathering data from this system and performing operational analytics to make recommendations to increase operational efficiency.

Purchased and received new units for the Microtransit Program

Purchased and received (replacement or additional) ADA vehicles for use during Paratransit Services within the MicroTransit Pilot Program.

Obtained 5 additional FlexTransit service vehicles through FDOT

Continuing to expand the Micro-transit Pilot Program Expansion: A Service Development grant, awarded in August 2024, will now fund the purchase of vehicles and system hardware, as well as cover operational expenses for the pilot micro-transit service. This on-demand model is designed to enhance flexibility for riders.

Increased mobility for our citizens by conducting assessments to find the best transportation solutions for our citizens and providing training on transportation options available.

Department Management continues to schedule all staff meetings, which increases the consistent flow of county and departmental information to all employees.

Updating and updated telephone monitoring and recording system to enable call transcription, analysis, and compliance.

Updated and relocated enhanced radio repeater and replacement radios to improve radio communications services between Dispatch, Bus Operators, Microtransit Operators and Safety.

Maintained a dedicated area within the facility to provide training opportunities for staff. This area is equipped with tools and resources to maximize training time and opportunities.

Maintain and review all policies and procedures to ensure accurate reporting and compliance with all required agencies.

Finalizing several Standard Operating Procedures to educate staff and ensure compliance with regulatory agencies and transit standards.

Fleet Maintenance Manager serves as an active participant with the Florida Transit Maintenance Consortium (FTMC). This group contributes to the insight, direction and guidance in identifying specific needs for the Florida Transit Safety Operations Network. This provides ECAT with information and input on innovative transit programs available across the state.

Implement suggestions and recommendations from the Comprehensive Operating Analysis (COA) of all Fixed Route Services. The primary tasks of the COA included Data Collection and Market Assessment, Line-by-Line (Route-by-Route) Analysis and Route Profiles, and Service Plan Development. This COA was completed to focus on where improvements can be made in the productivity and efficiency of transit operations. We are in the final stages.

Mass Transit began the process of renovating bus shelters throughout LMI areas within the County. Solicitation and selection of contractors for environmental review was completed. The solicitation of a consulting firm for CDBG-DR reporting was posted, and contract award will take place in the new fiscal year.

Escambia County Area Transit was re-nominated by peer transit agencies across the state to become a voting member of the Florida Public
Transportation Association (FPTA) to assist in improving the voices and representation in the Association to include better addressing the needs of all transit systems (including rural and urban bus systems, and rail systems) and be more inclusive of other modes of service.

The Department continues to initiate a Safety Stand Down to provide Safety awareness and in-service training for all department staff.

Provided multiple rider outreach/engagement opportunities to provide ridership education and appreciation.

Successfully completed the FTA Triennial Review Process

Provided transportation services to assist in evacuating flooded victims as ECAT is designated as an EFS 1 and allowed route access to individuals participating in Escambia County's Homeless Point in Time Count (PIT).





Performance Measures

ECAT - Fixed Route

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Farebox Recovery Ratio	6%	5%	5%	4%
On-Time Performance	N/A	N/A	90%	90%

ECCT - Demand Response*

On-Time Performance	98%	90%	90%	90%
Passenger Per Hour	2	2	2	2

**Note-Demand Response Fiscal Year is July 1 - June 30*

Benchmarking

	Escambia County	Benchmark/Average
Operating Expense Per Revenue Mile	$7.76	$8.37
Operating Expense Per Revenue Hour	$106.69	$115.24
Operating Expense Per Passenger Mile	$2.60	$2.47
Operating Expense Per Unlinked Passenger Trip	$12.74	$9.69
Unlinked Trip Per Vehicle Revenue Mile	0.61	0.86
Unlinked Trips Per Vehicle Revenue Hour	8.37	11.89
Passenger Miles Per Vehicle Mile	2.99	3.39
Ridership Density Ridership Trips Per Capita	1.88	3.68

Funding Priorities

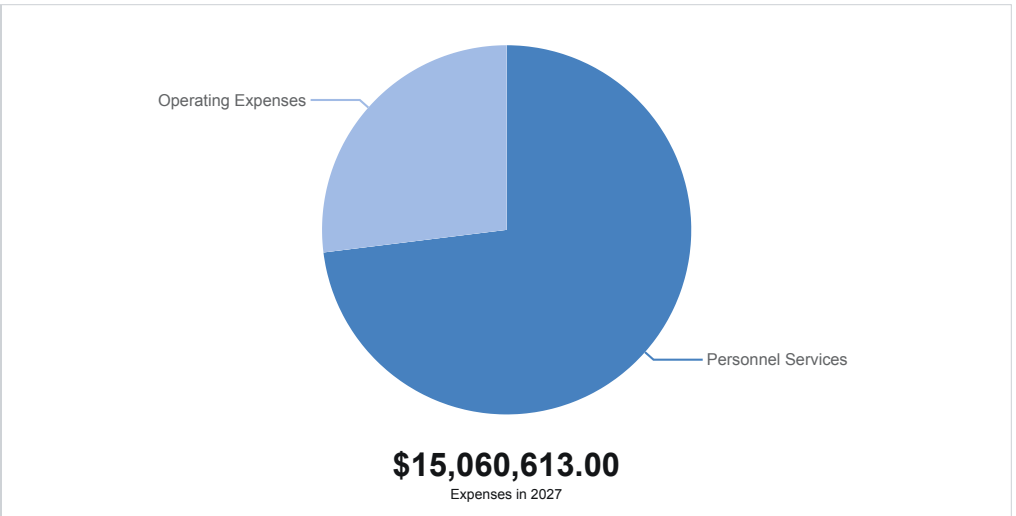
Major Issues Funded in FY 2026	Amount
ADA Paratransit Contract	$2,099,890
Fuel	$1,338,760
Vehicle Insurance Premiums - Fixed Route	$242,650
Advertising Promotional Activity	$110,000
Passio Software System Annual Maintenance Contract	$207,000

Other Major Items Funded in FY 2026 Will Be Determined Through Grant Capital Funding

Significant Changes for Fiscal Year 2026/2027

Mass Transit has reviewed the recommendations of the Comprehensive Operating Analysis (COA) and will begin the Request for Proposals (RFP) process for a route redesign. The route redesign will enhance the agency's overall efficiency, ensuring that services are better aligned with current travel patterns and the evolving needs of the community.

Mass Transit Department by Expense Type



Mass Transit Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$5,401,581	$4,294,092	$5,044,640	$6,749,031
(51301) Other Salaries & Wages	$10,000	-$2,352	$10,000	$10,000
(51304) Other Salaries - Terminal Pay	$0	$104,242	$0	$0
(51401) Overtime	$607,421	$793,070	$607,421	$607,421
(51501) Special Pay	$72,828	$12,466	$64,176	$56,052
(52101) FICA Taxes	$465,850	$383,002	$434,441	$554,703
(52102) FICA Pretax Savings	$0	$13,117	$0	$0
(52201) Retirement Contributions	$863,755	$617,370	$821,023	$1,014,447
(52203) 457 Retirement Contrib	$0	$28,066	$0	$0
(52301) Life & Health Insurance	$1,268,502	$875,717	$1,188,000	$1,739,002
(52401) Worker's Compensation	$213,486	$212,442	$184,878	$270,265
PERSONNEL SERVICES TOTAL	**$8,903,423**	**$7,331,233**	**$8,354,579**	**$11,000,921**
Operating Expenses				
(53401) Other Contractual Service	$354,767	$820,951	$1,561,247	$629,585
(53404) Fixed Route Bus Costs	$288,133	$5,018	$138,133	$5,000
(53405) Ada Paratransit Costs	$0	$1,878,948	$1,450,560	$0
(53416) Non-Ada Paratransit	$0	$1,822,696	$1,119,060	$0
(54001) Travel & Per Diem	$55,000	$1,377	$35,000	$35,000
(54101) Communications	$664,660	$34,102	$52,660	$50,600
(54201) Postage & Freight	$5,200	$306	$9,900	$2,500
(54301) Utility Services	$111,000	$80,376	$111,000	$110,800
(54501) Insurance/Surety Bonds	$175,000	$81,065	$25,000	$25,000
(54503) Premium-Property/Building	$12,774	$12,774	$12,774	$11,000
(54504) Premium-Vehicle	$371,050	$265,446	$435,149	$439,046
(54601) Repair & Maintenance	$23,000	$4,629	$23,000	$7,000
(54606) Preventative Maint	$900,000	$456,277	$659,023	$710,000
(54607) Support Facility Repairs	$63,500	$94,241	$63,500	$75,000
(54608) Vehicle Repair & Maintenance	$204,000	$135,590	$201,183	$139,061
(54701) Printing & Binding	$16,500	$8,450	$16,500	$20,000
(54801) Promotional Activities	$107,663	$82,864	$180,000	$150,000
(54901) Other Current Chgs & Obl.	$32,900	$3,977	$39,900	$15,400
(54905) Legal Advertising	$2,000	$1,284	$5,000	$5,000
(55101) Office Supplies	$0	$253	$0	$500
(55201) Operating Supplies	$148,100	$62,469	$178,100	$186,100
(55203) Computer Equip Under $5K	$15,000	$40,768	$25,000	$15,000
(55204) Fuel	$1,338,760	$887,728	$1,038,760	$1,201,600
(55206) Capital Under $5K	$0	$77,779	$0	$0
(55232) Operating-Tools	$6,000	$1,486	$6,000	$2,000
(55401) Book/Publ/Subscript/Membership	$20,000	$11,999	$20,000	$13,000
(55403) SBITA Agreements	$0	$258,743	$180,667	$194,500
(55501) Training/Registration	$33,000	$7,336	$20,000	$17,000
OPERATING EXPENSES TOTAL	**$4,948,007**	**$7,138,934**	**$7,607,116**	**$4,059,692**
Capital Outlay				
(56201) Buildings	$0	$43,229	$0	$0
(56301) Improv Other Than Buildgs	$0	$52,291	$0	$0
(56359) Iob- Yr End Accruals	$0	$9,011	$0	$0
(56402) Vehicles	$0	$2,481,316	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$2,585,848**	**$0**	**$0**

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Grants And Aids	$0	$415,271	$0	$0
Other Uses				
(59801) Reserves	$0	$0	$48,106	$0
OTHER USES TOTAL	**$0**	**$0**	**$48,106**	**$0**
TOTAL	**$13,851,430**	**$17,471,286**	**$16,009,801**	**$15,060,613**

Bus Route Operations

Mass Transit Department - Bus Route Operations - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$3,488,441	$2,800,543	$3,188,303	$3,288,618
(51301) Other Salaries & Wages	$0	-$6,740	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$26,012	$0	$0
(51401) Overtime	$482,558	$692,260	$482,558	$482,558
(51501) Special Pay	$12,516	$0	$8,916	$5,316
(52101) FICA Taxes	$304,740	$258,799	$279,279	$284,106
(52102) FICA Pretax Savings	$0	$8,420	$0	$0
(52201) Retirement Contributions	$546,790	$398,807	$515,415	$504,707
(52203) 457 Retirement Contrib	$0	$21,448	$0	$0
(52301) Life & Health Insurance	$850,326	$559,060	$771,100	$823,676
(52401) Worker's Compensation	$174,065	$173,021	$158,827	$166,390
PERSONNEL SERVICES TOTAL	**$5,859,436**	**$4,931,631**	**$5,404,398**	**$5,555,371**
Operating Expenses				
(53401) Other Contractual Service	$216,000	$256,493	$221,108	$378,456
(53404) Fixed Route Bus Costs	$288,133	$5,018	$138,133	$5,000
(54001) Travel & Per Diem	$15,000	$206	$15,000	$15,000
(54101) Communications	$23,600	$22,992	$23,600	$25,600
(54301) Utility Services	$102,000	$69,623	$102,000	$100,000
(54501) Insurance/Surety Bonds	$25,000	$81,065	$25,000	$25,000
(54503) Premium-Property/Building	$12,774	$12,774	$12,774	$11,000
(54504) Premium-Vehicle	$273,350	$214,854	$224,949	$270,546
(54601) Repair & Maintenance	$10,000	$2,737	$10,000	$5,000
(54608) Vehicle Repair & Maintenance	$76,000	$12,706	$74,122	$74,061
(54701) Printing & Binding	$15,000	$3,986	$15,000	$15,000
(54901) Other Current Chgs & Obl.	$23,900	$226	$23,900	$2,400
(54905) Legal Advertising	$0	$279	$0	$0
(55201) Operating Supplies	$71,000	$15,202	$71,000	$52,100
(55203) Computer Equip Under $5K	$15,000	$0	$15,000	$5,000
(55204) Fuel	$957,000	$620,676	$557,000	$691,000
(55403) SBITA Agreements	$0	$203,577	$0	$0
(55501) Training/Registration	$18,000	$135	$3,000	$3,000
OPERATING EXPENSES TOTAL	**$2,141,757**	**$1,522,548**	**$1,531,586**	**$1,678,163**
Capital Outlay	$0	$104,531	$0	$0
Other Uses				
(59801) Reserves	$0	$0	$48,106	$0
OTHER USES TOTAL	**$0**	**$0**	**$48,106**	**$0**
TOTAL	**$8,001,193**	**$6,558,711**	**$6,984,090**	**$7,233,534**

Budget Summary: The total budget for Bus Route Operations increased from $6,984,090 in FY 2025-26 to $7,233,534 in FY 2026-27, reflecting an increase of $249,444 or approximately 3.57%.

Mass Transit Maintenance

Mass Transit Department - Mass Transit Maintenance Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,257,775	$966,289	$1,235,007	$1,174,375
(51301) Other Salaries & Wages	$10,000	$4,253	$10,000	$10,000
(51304) Other Salaries - Terminal Pay	$0	$11,100	$0	$0
(51401) Overtime	$118,063	$75,197	$118,063	$118,063
(51501) Special Pay	$48,912	$6,966	$46,860	$45,936
(52101) FICA Taxes	$109,760	$78,385	$106,539	$101,083
(52102) FICA Pretax Savings	$0	$3,221	$0	$0
(52201) Retirement Contributions	$195,557	$123,734	$195,392	$179,571
(52203) 457 Retirement Contrib	$0	$6,618	$0	$0
(52301) Life & Health Insurance	$310,138	$217,810	$306,350	$315,488
(52401) Worker's Compensation	$38,346	$38,346	$25,224	$25,440
PERSONNEL SERVICES TOTAL	**$2,088,551**	**$1,531,920**	**$2,043,435**	**$1,969,956**
Operating Expenses				
(53401) Other Contractual Service	$118,267	$26,038	$118,267	$26,900
(54001) Travel & Per Diem	$10,000	$1,234	$5,000	$5,000
(54101) Communications	$1,000	$0	$1,000	$0
(54201) Postage & Freight	$500	$84	$500	$500
(54301) Utility Services	$9,000	$10,753	$9,000	$10,800
(54504) Premium-Vehicle	$12,500	$5,851	$12,500	$6,500
(54601) Repair & Maintenance	$13,000	$1,892	$13,000	$2,000
(54606) Preventative Maint	$900,000	$453,570	$659,023	$660,000
(54607) Support Facility Repairs	$63,500	$77,452	$63,500	$75,000
(54608) Vehicle Repair & Maintenance	$20,000	$2,088	$20,000	$15,000
(54701) Printing & Binding	$1,000	$4,317	$1,000	$4,500
(55201) Operating Supplies	$45,000	$21,101	$45,000	$25,000
(55204) Fuel	$81,760	$53,136	$81,760	$54,600
(55232) Operating-Tools	$6,000	$1,486	$6,000	$2,000
(55401) Book/Publ/Subscript/Membership	$5,000	$2,880	$5,000	$3,000
(55501) Training/Registration	$10,000	-$459	$5,000	$5,000
OPERATING EXPENSES TOTAL	**$1,296,527**	**$661,420**	**$1,045,550**	**$895,800**
TOTAL	**$3,385,078**	**$2,193,340**	**$3,088,985**	**$2,865,756**

Budget Summary: The total budget for Mass Transit Maintenance decreased from $3,088,985 in FY 2025-26 to $2,865,756 in FY 2026-27, reflecting a decrease of $223,229 or approximately 7.23%.

Paratransit

Mass Transit Department - Paratransit Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$90,186	$88,870	$93,410	$96,928
(51301) Other Salaries & Wages	$0	-$108	$0	$0
(51401) Overtime	$0	$2,188	$0	$0
(52101) FICA Taxes	$6,900	$6,698	$7,074	$7,275
(52102) FICA Pretax Savings	$0	$245	$0	$0
(52201) Retirement Contributions	$12,293	$12,404	$12,974	$12,924
(52301) Life & Health Insurance	$22,038	$28,751	$22,550	$24,088
(52401) Worker's Compensation	$145	$145	$170	$2,483
PERSONNEL SERVICES TOTAL	**$131,562**	**$139,192**	**$136,178**	**$143,698**
Operating Expenses				
(53405) Ada Paratransit Costs	$0	$1,878,948	$1,450,560	$0
(53416) Non-Ada Paratransit	$0	$1,822,696	$1,119,060	$0
(54101) Communications	$624,000	$0	$0	$0
(54501) Insurance/Surety Bonds	$150,000	$0	$0	$0
(54504) Premium-Vehicle	$84,000	$4,992	$84,000	$40,000
(54606) Preventative Maint	$0	$0	$0	$50,000
(54608) Vehicle Repair & Maintenance	$108,000	$109,689	$107,061	$0
(55201) Operating Supplies	$2,100	$175	$2,100	$4,000
(55204) Fuel	$300,000	$133,043	$150,000	$50,000
OPERATING EXPENSES TOTAL	**$1,268,100**	**$3,949,543**	**$2,912,781**	**$144,000**
Capital Outlay	$0	$92,755	$0	$0
TOTAL	**$1,399,662**	**$4,181,490**	**$3,048,959**	**$287,698**

Budget Summary: The total budget for Paratransit decreased from $3,048,959 in FY 2025-26 to $287,698 in FY 2026-27, reflecting a decrease of $2,761,261 or approximately 90.56%.

Microtransit

Mass Transit - Microtransit

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$0	$0	$0	$1,625,334
(52101) FICA Taxes	$0	$0	$0	$118,500
(52201) Retirement Contributions	$0	$0	$0	$210,512
(52301) Life & Health Insurance	$0	$0	$0	$481,750
(52401) Worker's Compensation	$0	$0	$0	$68,594
PERSONNEL SERVICES TOTAL	**$0**	**$0**	**$0**	**$2,504,690**
Operating Expenses				
(53401) Other Contractual Service	$0	$510,663	$1,201,372	$204,229
(54101) Communications	$0	$0	$12,000	$9,000
(54201) Postage & Freight	$0	$0	$4,700	$1,000
(54504) Premium-Vehicle	$0	$38,047	$112,500	$120,000
(54606) Preventative Maint	$0	$2,708	$0	$0
(54608) Vehicle Repair & Maintenance	$0	$11,107	$0	$50,000
(54801) Promotional Activities	$0	$8,100	$70,000	$70,000
(54901) Other Current Chgs & Obl.	$0	$0	$8,000	$8,000
(54905) Legal Advertising	$0	$0	$2,000	$2,000
(55201) Operating Supplies	$0	$827	$30,000	$75,000
(55203) Computer Equip Under $5K	$0	$0	$10,000	$10,000
(55204) Fuel	$0	$80,874	$250,000	$406,000
(55403) SBITA Agreements	$0	$8,516	$180,667	$190,000
(55501) Training/Registration	$0	$7,015	$7,000	$7,000
OPERATING EXPENSES TOTAL	**$0**	**$667,857**	**$1,888,239**	**$1,152,229**
TOTAL	**$0**	**$667,857**	**$1,888,239**	**$3,656,919**

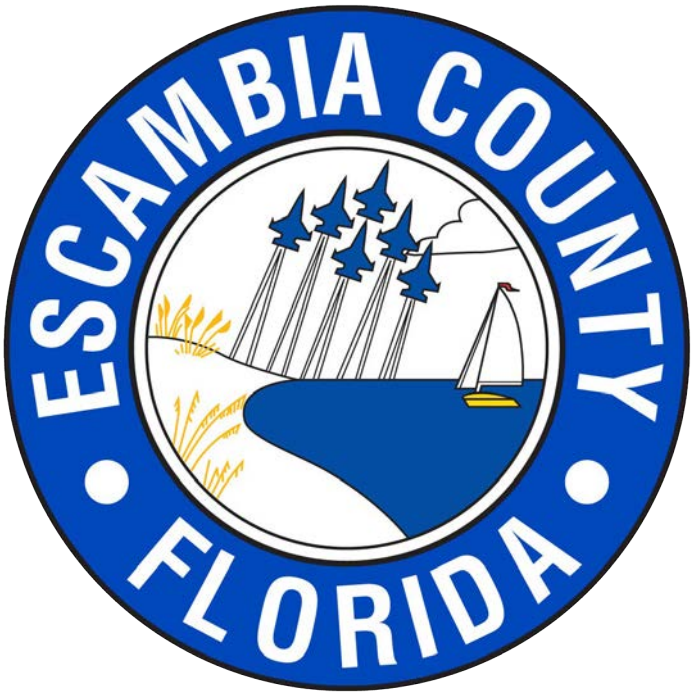
Budget Summary: The total budget for Microtransit increased from $1,888,239 in FY 2025-26 to $3,656,919 in FY 2026-27, reflecting an increase of $1,768,680 or approximately 93.67%.

Mass Transit Administration

Mass Transit - Mass Transit Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$565,179	$438,389	$527,920	$563,776
(51301) Other Salaries & Wages	$0	$243	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$67,130	$0	$0
(51401) Overtime	$6,800	$23,425	$6,800	$6,800
(51501) Special Pay	$11,400	$5,500	$8,400	$4,800
(52101) FICA Taxes	$44,450	$39,120	$41,549	$43,739
(52102) FICA Pretax Savings	$0	$1,232	$0	$0
(52201) Retirement Contributions	$109,115	$82,425	$97,242	$106,733
(52301) Life & Health Insurance	$86,000	$70,097	$88,000	$94,000
(52401) Worker's Compensation	$930	$930	$657	$7,358
PERSONNEL SERVICES TOTAL	**$823,874**	**$728,491**	**$770,568**	**$827,206**
Operating Expenses				
(53401) Other Contractual Service	$20,500	$18,851	$20,500	$20,000
(54001) Travel & Per Diem	$30,000	-$63	$15,000	$15,000
(54101) Communications	$16,060	$11,110	$16,060	$16,000
(54201) Postage & Freight	$4,700	$222	$4,700	$1,000
(54504) Premium-Vehicle	$1,200	$1,702	$1,200	$2,000
(54701) Printing & Binding	$500	$148	$500	$500
(54801) Promotional Activities	$107,663	$74,764	$110,000	$80,000
(54901) Other Current Chgs & Obl.	$9,000	$3,751	$8,000	$5,000
(54905) Legal Advertising	$2,000	$1,005	$3,000	$3,000
(55101) Office Supplies	$0	$253	$0	$500
(55201) Operating Supplies	$30,000	$25,165	$30,000	$30,000
(55401) Book/Publ/Subscript/Membership	$15,000	$9,119	$15,000	$10,000
(55403) SBITA Agreements	$0	$4,500	$0	$4,500
(55501) Training/Registration	$5,000	$645	$5,000	$2,000
OPERATING EXPENSES TOTAL	**$241,623**	**$151,172**	**$228,960**	**$189,500**
TOTAL	**$1,065,497**	**$879,663**	**$999,528**	**$1,016,706**

Budget Summary: The total budget for Mass Transit Administration increased from $999,528 in FY 2025-26 to $1,016,706 in FY 2026-27, reflecting an increase of $17,178 or approximately 1.72%.



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Natural Resources Management



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Natural Resources Management Department provides a diverse array of vital environmental and natural resources programs. The Department's responsive services enhance the quality of life for citizens and visitors while promoting a safe and healthy community.

- Provide citizens and visitors a healthy and enjoyable environment in which to work and play
- To enhance and conserve natural resources to provide for a healthy environment, economy, and quality of life
- Provide high quality and professional, scientific expertise and management of natural resources
- To ensure and enforce compliance with county regulations including the Land Development Code, tree protection ordinance, wetland protection ordinance, sign ordinance and nuisance abatement ordinance
- To enhance sustainability through energy efficiency and conservation measures
- Provide access to safe, healthy, and productive waterways

Goals

To conserve, restore, and protect natural and built environments through ecologically sound and sustainable principles based upon the best available science. To ensure compliance with policies, codes, rules, regulations, and permits in a proper and timely manner as prescribed by law.

Accomplishments

- Managing $14.8 million in grant funds through the Resilient Florida program for the Eleven Mile Creek Floodplain Expansion Project, Greater Rolling Hills Stormwater Project, Beach Haven Phase II, Pensacola Bay NAS Living Shoreline Project, and Bayou Grande Watershed Management Plan.
- Secured $37 million in grant funds for the Pensacola Bay NAS Living Shoreline Project.
- Managing 16 RESTORE Pot 1 Direct Component restoration projects valued at $26 million.
- Completed 3 RESTORE Pot 1 Direct Component Restoration and other grant projects valued at $4 million, bringing the total to 11 completed projects valued at 10 million.
- Managing RESTORE Pot 2 & 3, NRDA, NFWF grant restoration projects valued at $64 million.
- Managing a current total of $101 million in grants for planning, restoration, and infrastructure projects.
- Monitoring 61 surface water quality sites monthly and 22 surface water quality sites quarterly as required by County's NPDES Stormwater Permit.
- Processed 4,425 analytical samples in the County's Certified Water Quality Laboratory.
- Uploaded 4,327 individual surface water monitoring results into the state's water quality assessment database, Watershed Information Network (WIN). Escambia County is the largest data provider in the region for the following parameters: microbiological, nutrients, and general physical/chemical, and the second largest data provider in the western panhandle overall after the Florida Department of Environmental Protection.
- Performed 1,014 proactive and 142 reactive inspections for illicit connections to the Municipal Separate Storm Sewer System (MS4) resulting in evidence in 414 case for the presence of an illicit discharge or connection.
- Completed inspections of all 30 county major outfalls.
- Provided NPDES annual training for 169 county employees.
- Investigated 6,983 Environmental Code Enforcement complaints and removed over 487 tons of trash and debris.
- Abated code violations of 203 properties under Special Magistrate order, including the demolition of dilapidated and unsafe structures on 72 properties.
- Increased mosquito surveillance and control activities in response to 8 West Nile virus human cases.
- Treated over 66,000 acres with truck mounted control applications to reduce adult mosquito populations, covering more than 1,800 road miles.
- Prevented the emergence of adult mosquitoes with 1,550 proactive larvicide treatments.
- Trapped and identified over 5,300 mosquitoes.
- Conducted over 7,600 mosquito control inspections and responded to 254 service requests with an average response time of < 24 Hours.
- Constructed seven artificial reefs with external funding. Monitored 55 "vessels of concern" and removed 5 derelict vessels with grant funding from FWC.
- Conducted 540 Sea Turtle Nest Monitoring patrols every morning for the nesting season.
- Conducted 45 acres of forestry mulching, 22 acres of invasive species eradication, and 74 acres of prescribed burning on county conservation lands utilizing funding, such as the Florida Forest Service's State Wildfire Assistance Grant, National Fish and Wildlife Foundation Longleaf Stewardship Fund, and the Gulf Coastal Plains Ecosystem Partnership (GCPEP) assistance.
- Conducted 130 citizen assists concerning natural resources issues on private lands.
- Managing Escambia County Brownfields Program through which eight Phase I ESAs, one Phase II ESA, the production of an Analysis of Brownfield Cleanup Alternatives for the "Old Mosquito Control Facility" Brownfield site and acceptance of the site into the Petroleum Restoration Program through support from an EPA Cooperative Agreement.
- Monitored six public boat ramps, five paddle craft launches and four fishing piers.

- Completed the construction of a tree arboretum at the Byrnesville Community Park. The project was in collaboration with the Northview High School FFA Chapter and funded by a Florida Forest Service Urban and Community Forestry Grant.
- The Southwest Escambia Sports Complex was recognized as a “Certified Stewardship Forrest” by the Florid Forest Services’ Forest Stewardship Program. The Sports Complex is comprised of 112 acres of conservation land that will be used as “demonstration forest” to educate citizens of proper land management practices.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Compliance with NPDES Stormwater Permit Monitoring Requirements	100%	100%	100%	100%
Maintain Water Quality Lab Certification	100%	100%	100%	100%
Comply with Grant Agreement Requirements	100%	100%	100%	100%
Promote Professional Workforce with Required Continuing Education	100%	100%	100%	100%
Establish and Expand Routine Mosquito Surveillance Sites	ad hoc trapping	ad hoc trapping	20	25
Increase Mosquito Surveillance Trap Nights	78	59	350	500
Increase the Number of Mosquito Samples Tested for Virus	Not Conducted	Not Conducted	80	110
Respond to Mosquito Control Complaints within 48 hours	100%	100%	100%	100%
All Staff Licensed to Apply Pesticides	100%	100%	100%	100%
Fiscal Accountability, No cost over-runs	100%	94%	100%	100%
Fully Utilize GCPEP Program Funding & Assistance	100%	100%	100%	100%
Reduce Wildfire Risk in Jones Swamp with Annual Burn and Fire Lane Maintenance	100%	100%	100%	100%
Provide Excellent Customer Satisfaction with Services Provided	100%	100%	100%	100%
Conduct Air Particulate Monitoring at Concrete Crushing Facilities	100%	100%	100%	100%
Marine Resources Outreach Programs	Held 12 events and Engaged with 2,200 People	16 Events and Engaged with 2,400 People	16 Events and Engaged with 2,400 People	16 Events and Engaged with 2,400 People
Manage Artificial Reef Sites as Permitted	10 Sites; 3 Permits; Constructed 4 reefs	10 Sites; 3 permits; Constructed 7 reefs	10 Sites; 4 Permits; Construct 45 reefs	10 Sites, 3 Permits, Construct 7 Reefs
Manage Boating Regulatory Zones	19 Zones	19 Zones	19 Zones	19 Zones

Benchmarking

	Escambia County	Benchmark	Comparison
FDEP Competitive Grant (Resilience Florida Funding Per Capita - New FY 24-25 at $5.77 and Total at $29.49)	$5.77	$13.28	Statewide Average
Individual Test Results uploaded to Watershed Information Network (WIN)	4,327	14,549	FDEP
MS4 Inspections (Proactive + Reactive)	1,156	68	Leon County
Vessel Registration	16,328	18,654	Bay County
Code Enforcement Annual Budget	$2,352,272	$7,260,660	Alachua County
Mosquito Control Annual Budget	$837,989	$901,079	Leon County
Conservation Lands (acres) managed by the Department	2,449	21,700	Alachua County

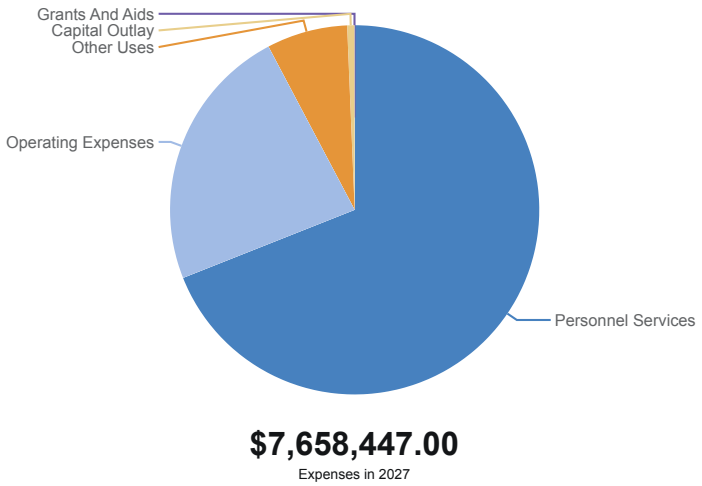
Funding Priorities

Major Issues Funded	Amount
Manage ongoing RESTORE, NFWF, NRDA, etc. Restoration Projects Examples: 11 Mile Creek Restoration, Bayou, Grande WMP, Beach Haven II, Beach Haven Phase II, Bob Sikes Fishing Pier, Brownsville Commercial Incubator, Cantonment Community Center, CRA D3 Community Center, CRA Infrastructure N Palafox Sidewalks, 11 Mile Creek Floodplain Expansion, Little Sabine Bay, Pensacola NAS Living Shoreline, Perdido Key Gulf Access, Workforce Development	$100,603,387
Manage ongoing Resilient Florida Project Examples: Carpenter Creek Hydrologic Restoration & Stormwater Improvements, Bayou Grande WMP - additional funding, Cantonment Community Center - Construction, Pensacola Bay NAS Living Shoreline - additional funding, Stormwater Ponds Retrofit	$12,353,521
Construction of ADA Paddlecraft Access at Perdido Bay Boat Ramp	$220,000
Establish Perdido Key Environmental Education Center	$400,000
Water and Air Quality Monitoring and Lab Analysis funded through Interlocal Agreements & Interagency funding arrangements	$169,400
Construction of New Artificial Reefs	$450,000
Brownfield Redevelopment Assessment Program	$300,000
Flooding and Sea Level Rise Resiliency Planning	$601,500



Natural Resources Management Department by Expense Type

Data Updated Sep 14, 2026, 9:42 PM



$7,658,447.00

Expenses in 2027

Natural Resources Management Department - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$3,266,222	$3,084,001	$3,503,505	$3,629,523
(51304) Other Salaries - Terminal Pay	$0	$119,829	$0	$0
(51401) Overtime	$6,000	$7,418	$5,800	$10,000
(51501) Special Pay	$16,752	$5,948	$20,340	$20,340
(51901) Reimbursed Salaries/Wages	$0	$0	$0	$0
(52101) FICA Taxes	$251,622	$231,359	$270,053	$275,080
(52102) FICA Pretax Savings	$0	$11,562	$0	$0
(52201) Retirement Contributions	$493,840	$477,531	$557,383	$557,111
(52301) Life & Health Insurance	$632,100	$851,341	$679,800	$726,150
(52401) Worker's Compensation	$66,794	$66,715	$63,989	$65,531
PERSONNEL SERVICES TOTAL	**$4,733,330**	**$4,855,705**	**$5,100,870**	**$5,283,735**
Operating Expenses				
(53101) Professional Services	$152,478	$1,527,005	$149,475	$154,100
(53301) Court Reporter Services	$500	$0	$500	$500
(53401) Other Contractual Service	$627,213	$1,197,788	$649,317	$647,457
(54001) Travel & Per Diem	$14,664	$12,842	$17,992	$19,677
(54101) Communications	$37,723	$36,533	$43,499	$40,067
(54201) Postage & Freight	$83,798	$79,447	$83,973	$85,568
(54301) Utility Services	$49,920	$76,298	$43,620	$49,348
(54401) Rentals & Leases	$20,085	$15,108	$13,558	$13,615
(54504) Premium-Vehicle	$11,013	$13,398	$14,215	$15,509
(54601) Repair & Maintenance	$196,371	$14,546,830	$173,139	$180,568
(54608) Vehicle Repair & Maintenance	$51,870	$36,989	$45,790	$46,640
(54701) Printing & Binding	$16,820	$16,193	$16,760	$16,660
(54801) Promotional Activities	$800	$209	$1,500	$1,850
(54901) Other Current Chgs & Obl.	$49,059	$62,294	$49,491	$60,655
(54931) Host Ordinance Items	$1,812	$1,011	$2,262	$480
(54934) Cost Alloc-Indirect	$0	$10,989	$0	$0
(55101) Office Supplies	$20,520	$17,054	$20,830	$20,250
(55201) Operating Supplies	$264,136	$246,126	$232,430	$218,594
(55204) Fuel	$99,101	$68,873	$100,325	$97,540

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55206) Capital Under $5K	$0	$10,909	$0	$23,353
(55401) Book/Publ/Subscript/Membership	$15,610	$15,945	$15,625	$15,419
(55403) SBITA Agreements	$0	$10,375	$50,000	$42,457
(55501) Training/Registration	$24,974	$26,206	$30,294	$32,079
OPERATING EXPENSES TOTAL	**$1,738,467**	**$18,028,422**	**$1,754,595**	**$1,782,386**
Capital Outlay				
(56101) Land	$0	$10,975	$0	$0
(56201) Buildings	$0	$61,538	$0	$0
(56301) Improv Other Than Buildgs	$100,000	$3,280,276	$100,000	$48,000
(56359) Iob- Yr End Accruals	$0	$481,776	$0	$0
(56401) Machinery & Equipment	$0	$32,658	$89,950	$0
(56402) Vehicles	$0	$46,370	$2,500	$0
CAPITAL OUTLAY TOTAL	**$100,000**	**$3,913,593**	**$192,450**	**$48,000**
Grants And Aids				
(58101) Aids To Government Agency	$2,000	$30,245	$2,000	$2,000
(58301) Other Grants & Aids	$0	$7,900	$0	$0
GRANTS AND AIDS TOTAL	**$2,000**	**$38,145**	**$2,000**	**$2,000**
Other Uses				
(59101) Transfers	$0	$350,000	$0	$0
(59801) Reserves	$171,749	$0	$423,449	$542,326
OTHER USES TOTAL	**$171,749**	**$350,000**	**$423,449**	**$542,326**
TOTAL	**$6,745,546**	**$27,185,864**	**$7,473,364**	**$7,658,447**

Natural Resources Management Administration

Natural Resources Management Department - Natural Resources Admin

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$591,891	$564,463	$696,110	$724,916
(51304) Other Salaries - Terminal Pay	$0	$16,785	$0	$0
(51501) Special Pay	$8,400	$4,800	$8,400	$8,400
(52101) FICA Taxes	$45,924	$42,498	$53,895	$55,635
(52102) FICA Pretax Savings	$0	$1,231	$0	$0
(52201) Retirement Contributions	$115,472	$112,411	$142,932	$145,354
(52301) Life & Health Insurance	$84,925	$108,342	$97,900	$104,575
(52401) Worker's Compensation	$6,297	$6,297	$5,000	$5,712
PERSONNEL SERVICES TOTAL	**$852,909**	**$856,826**	**$1,004,237**	**$1,044,592**
Operating Expenses				
(53101) Professional Services	$15,000	$319,218	$15,000	$22,000
(53401) Other Contractual Service	$55,285	$27,067	$70,911	$70,204
(54001) Travel & Per Diem	$5,871	$6,632	$7,060	$8,155
(54101) Communications	$6,024	$5,060	$6,984	$6,624
(54201) Postage & Freight	$228	$200	$183	$258
(54401) Rentals & Leases	$1,332	$1,220	$1,332	$1,332
(54504) Premium-Vehicle	$587	$587	$1,275	$2,301
(54601) Repair & Maintenance	$500	$796,299	$16,250	$500
(54608) Vehicle Repair & Maintenance	$3,470	$1,441	$3,270	$3,720
(54701) Printing & Binding	$1,120	$0	$1,040	$1,040
(54801) Promotional Activities	$750	$209	$1,000	$1,000
(54901) Other Current Chgs & Obl.	$60	$164	$140	$260
(54931) Host Ordinance Items	$1,010	$822	$1,010	$0
(54934) Cost Alloc-Indirect	$0	$1,479	$0	$0
(55101) Office Supplies	$1,950	$413	$1,950	$1,450
(55201) Operating Supplies	$41,837	$25,039	$20,798	$27,521
(55204) Fuel	$2,800	$2,670	$3,000	$3,600
(55401) Book/Publ/Subscript/Membership	$10,050	$9,144	$10,065	$9,499
(55403) SBITA Agreements	$0	$4,500	$18,500	$6,000
(55501) Training/Registration	$6,154	$10,892	$8,704	$7,304
OPERATING EXPENSES TOTAL	**$154,028**	**$1,213,054**	**$188,472**	**$172,768**
Capital Outlay				
(56101) Land	$0	$10,975	$0	$0
(56301) Improv Other Than Buildgs	$0	$228,938	$0	$0
(56402) Vehicles	$0	$46,370	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$286,282**	**$0**	**$0**
Other Uses				
(59801) Reserves	$120,821	$0	$97,635	$187,572
OTHER USES TOTAL	**$120,821**	**$0**	**$97,635**	**$187,572**
TOTAL	**$1,127,758**	**$2,356,162**	**$1,290,344**	**$1,404,932**

Budget Summary: The total budget for Natural Resources Administration increased from $1,290,344 in FY 2025-26 to $1,404,932 in FY 2026-27, reflecting an increase of $114,588 or approximately 8.88%.

Water Quality

Natural Resources Management Department - Water Quality Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$585,652	$573,468	$712,313	$723,412
(51304) Other Salaries - Terminal Pay	$0	$26,695	$0	$0
(51401) Overtime	$0	$34	$0	$0
(51501) Special Pay	$3,600	$0	$3,600	$3,600
(51901) Reimbursed Salaries/Wages	$0	-$703	$0	$0
(52101) FICA Taxes	$45,079	$43,969	$54,767	$55,183
(52102) FICA Pretax Savings	$0	$1,804	$0	$0
(52201) Retirement Contributions	$80,316	$81,256	$100,443	$98,031
(52301) Life & Health Insurance	$106,425	$129,712	$130,900	$139,825
(52401) Worker's Compensation	$12,277	$12,277	$12,235	$12,019
PERSONNEL SERVICES TOTAL	**$833,349**	**$868,512**	**$1,014,258**	**$1,032,070**
Operating Expenses				
(53101) Professional Services	$0	$0	$0	$10,000
(53401) Other Contractual Service	$34,796	$12,851	$21,754	$18,023
(54001) Travel & Per Diem	$0	$99	$0	$0
(54101) Communications	$6,120	$4,267	$6,720	$5,400
(54201) Postage & Freight	$1,770	$1,140	$1,840	$1,360
(54301) Utility Services	$1,220	$641	$1,220	$720
(54401) Rentals & Leases	$1,275	$1,164	$1,275	$1,272
(54601) Repair & Maintenance	$47,483	$52,180	$44,976	$29,964
(54608) Vehicle Repair & Maintenance	$6,900	$5,109	$10,900	$9,800
(54701) Printing & Binding	$100	$0	$100	$0
(54901) Other Current Chgs & Obl.	$8,193	$8,230	$8,746	$7,690
(55101) Office Supplies	$720	$136	$1,030	$950
(55201) Operating Supplies	$67,384	$68,835	$75,004	$80,221
(55204) Fuel	$8,978	$4,831	$12,485	$11,460
(55401) Book/Publ/Subscript/Membership	$2,745	$2,190	$2,745	$2,815
(55403) SBITA Agreements	$0	$5,875	$6,500	$11,457
(55501) Training/Registration	$3,040	$1,025	$3,305	$4,290
OPERATING EXPENSES TOTAL	**$190,724**	**$168,575**	**$198,600**	**$195,422**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$405,287	$0	$0
(56359) Iob- Yr End Accruals	$0	$11,232	$0	$0
(56401) Machinery & Equipment	$0	$0	$9,950	$0
CAPITAL OUTLAY TOTAL	**$0**	**$416,519**	**$9,950**	**$0**
TOTAL	**$1,024,073**	**$1,453,606**	**$1,222,808**	**$1,227,492**

Budget Summary: The total budget for Water Quality Division increased from $1,222,808 in FY 2025-26 to $1,227,492 in FY 2026-27, reflecting an increase of $4,684 or approximately 0.38%.

RESTORE

Natural Resources Management Department - RESTORE Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$237,186	$202,150	$236,800	$241,173
(51304) Other Salaries - Terminal Pay	$0	$36,488	$0	$0
(51901) Reimbursed Salaries/Wages	$0	$703	$0	$0
(52101) FICA Taxes	$18,146	$17,056	$18,116	$18,269
(52102) FICA Pretax Savings	$0	$848	$0	$0
(52201) Retirement Contributions	$32,329	$30,264	$33,223	$32,453
(52301) Life & Health Insurance	$43,000	$53,892	$44,000	$47,000
(52401) Worker's Compensation	$3,914	$3,914	$3,141	$3,121
PERSONNEL SERVICES TOTAL	**$334,575**	**$345,315**	**$335,280**	**$342,016**
Operating Expenses				
(53101) Professional Services	$0	$1,020,907	$0	$0
(53401) Other Contractual Service	$0	$87,850	$0	$0
(54301) Utility Services	$0	$28,639	$0	$0
(54601) Repair & Maintenance	$0	$11,713,602	$0	$0
(54934) Cost Alloc-Indirect	$0	$7,887	$0	$0
(55201) Operating Supplies	$0	$480	$0	$0
OPERATING EXPENSES TOTAL	**$0**	**$12,859,365**	**$0**	**$0**
Capital Outlay				
(56201) Buildings	$0	$61,538	$0	$0
(56301) Improv Other Than Buildgs	$0	$2,566,623	$0	$0
(56359) Iob- Yr End Accruals	$0	$470,544	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$3,098,705**	**$0**	**$0**
Grants And Aids				
(58101) Aids To Government Agency	$0	$29,996	$0	$0
(58301) Other Grants & Aids	$0	$7,900	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$37,896**	**$0**	**$0**
TOTAL	**$334,575**	**$16,341,282**	**$335,280**	**$342,016**

Budget Summary: The total budget for RESTORE Division increased from $335,280 in FY 2025-26 to $342,016 in FY 2026-27, reflecting an increase of $6,736 or approximately 2.01%.

Environmental Code Enforcement

Natural Resources Management Dept - Environmental Code

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,062,974	$1,033,679	$1,085,854	$1,150,673
(51304) Other Salaries - Terminal Pay	$0	$11,108	$0	$0
(51401) Overtime	$0	$2,892	$0	$0
(51501) Special Pay	$0	$0	$3,600	$3,600
(52101) FICA Taxes	$81,318	$74,771	$83,343	$85,608
(52102) FICA Pretax Savings	$0	$4,344	$0	$0
(52201) Retirement Contributions	$148,489	$147,363	$161,829	$164,135
(52301) Life & Health Insurance	$247,250	$346,628	$253,000	$270,250
(52401) Worker's Compensation	$22,909	$22,909	$22,064	$22,951
PERSONNEL SERVICES TOTAL	**$1,562,940**	**$1,643,693**	**$1,609,690**	**$1,697,217**
Operating Expenses				
(53101) Professional Services	$76,775	$39,128	$83,975	$86,600
(53301) Court Reporter Services	$500	$0	$500	$500
(53401) Other Contractual Service	$444,582	$916,270	$442,002	$445,280
(54001) Travel & Per Diem	$1,725	$44	$1,725	$1,725
(54101) Communications	$19,115	$18,783	$19,115	$19,115
(54201) Postage & Freight	$81,400	$78,108	$81,400	$81,400
(54301) Utility Services	$28,000	$12,341	$23,800	$23,800
(54401) Rentals & Leases	$5,190	$3,928	$5,191	$5,191
(54504) Premium-Vehicle	$10,426	$10,426	$12,940	$13,208
(54601) Repair & Maintenance	$3,484	$2,614	$3,484	$3,484
(54608) Vehicle Repair & Maintenance	$30,000	$18,089	$18,000	$18,000
(54701) Printing & Binding	$15,200	$13,863	$15,200	$15,200
(54901) Other Current Chgs & Obl.	$40,001	$53,800	$40,000	$52,000
(54931) Host Ordinance Items	$580	$154	$580	$480
(55101) Office Supplies	$15,500	$14,254	$15,500	$15,500
(55201) Operating Supplies	$54,703	$22,847	$47,513	$26,514
(55204) Fuel	$55,200	$43,149	$49,200	$49,200
(55206) Capital Under $5K	$0	$9,209	$0	$23,353
(55401) Book/Publ/Subscript/Membership	$1,535	$1,915	$1,535	$1,810
(55403) SBITA Agreements	$0	$0	$25,000	$25,000
(55501) Training/Registration	$12,650	$9,500	$12,650	$12,900
OPERATING EXPENSES TOTAL	**$896,566**	**$1,268,421**	**$899,310**	**$920,260**
Other Uses				
(59101) Transfers	$0	$350,000	$0	$0
(59801) Reserves	$47,428	$0	$318,200	$346,523
OTHER USES TOTAL	**$47,428**	**$350,000**	**$318,200**	**$346,523**
TOTAL	**$2,506,934**	**$3,262,114**	**$2,827,200**	**$2,964,000**

Budget Summary: The total budget for Environmental Code Enforcement Division increased from $2,827,200 in FY 2025-26 to $2,964,000 in FY 2026-27, reflecting an increase of $136,800 or approximately 4.84%.

Natural Resources Conservation

Natural Resources Management Dept - NR Conservation Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$169,644	$170,343	$174,762	$180,368
(52101) FICA Taxes	$12,978	$11,685	$13,369	$13,637
(52102) FICA Pretax Savings	$0	$1,308	$0	$0
(52201) Retirement Contributions	$23,123	$23,283	$24,519	$24,226
(52301) Life & Health Insurance	$32,250	$69,556	$33,000	$35,250
(52401) Worker's Compensation	$3,553	$3,553	$4,631	$4,734
PERSONNEL SERVICES TOTAL	**$241,548**	**$279,728**	**$250,281**	**$258,215**
Operating Expenses				
(53101) Professional Services	$0	$91,701	$0	$0
(53401) Other Contractual Service	$8,100	$31,232	$20,100	$20,100
(54001) Travel & Per Diem	$507	$0	$507	$507
(54101) Communications	$2,512	$1,438	$1,512	$1,512
(54201) Postage & Freight	$100	$0	$100	$100
(54301) Utility Services	$0	$21	$0	$0
(54401) Rentals & Leases	$7,248	$3,923	$720	$780
(54601) Repair & Maintenance	$9,845	$45	$2,520	$2,570
(54608) Vehicle Repair & Maintenance	$2,400	$2,353	$2,900	$3,400
(54701) Printing & Binding	$0	$227	$0	$0
(54801) Promotional Activities	$50	$0	$100	$200
(54934) Cost Alloc-Indirect	$0	$1,623	$0	$0
(55101) Office Supplies	$800	$545	$800	$800
(55201) Operating Supplies	$2,238	$6,586	$6,438	$2,288
(55204) Fuel	$1,723	$1,926	$1,740	$1,840
(55401) Book/Publ/Subscript/Membership	$35	$1,297	$35	$35
(55501) Training/Registration	$430	$135	$535	$535
OPERATING EXPENSES TOTAL	**$35,988**	**$143,051**	**$38,007**	**$34,667**
Grants And Aids	$2,000	$249	$2,000	$2,000
TOTAL	**$279,536**	**$423,028**	**$290,288**	**$294,882**

Budget Summary: The total budget for Natural Resources Conservation Division increased from $290,288 in FY 2025-26 to $294,882 in FY 2026-27, reflecting an increase of $4,594 or approximately 1.58%.

Marine Resources

Natural Resources Management Department - Marine Resources Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$184,482	$164,249	$179,405	$182,988
(51304) Other Salaries - Terminal Pay	$0	$5,658	$0	$0
(52101) FICA Taxes	$14,113	$12,287	$13,724	$13,999
(52102) FICA Pretax Savings	$0	$525	$0	$0
(52201) Retirement Contributions	$33,424	$30,859	$34,255	$34,760
(52301) Life & Health Insurance	$21,500	$28,661	$22,000	$23,500
(52401) Worker's Compensation	$4,119	$4,119	$4,085	$4,181
PERSONNEL SERVICES TOTAL	**$257,638**	**$246,358**	**$253,469**	**$259,428**
Operating Expenses				
(53101) Professional Services	$60,703	$830	$50,500	$35,500
(53401) Other Contractual Service	$84,450	$122,518	$94,550	$93,850
(54001) Travel & Per Diem	$781	$118	$2,200	$1,450
(54101) Communications	$552	$957	$1,104	$1,032
(54201) Postage & Freight	$200	$0	$350	$350
(54301) Utility Services	$20,700	$34,656	$18,600	$24,828
(54401) Rentals & Leases	$5,040	$4,872	$5,040	$5,040
(54504) Premium-Vehicle	$0	$2,385	$0	$0
(54601) Repair & Maintenance	$127,100	$83,076	$97,450	$129,850
(54608) Vehicle Repair & Maintenance	$2,600	$6,730	$3,720	$4,720
(54701) Printing & Binding	$400	$1,687	$0	$0
(54801) Promotional Activities	$0	$0	$400	$650
(54901) Other Current Chgs & Obl.	$805	$100	$605	$205
(54931) Host Ordinance Items	$222	$35	$672	$0
(55101) Office Supplies	$750	$763	$750	$750
(55201) Operating Supplies	$20,041	$55,915	$26,700	$38,052
(55204) Fuel	$8,000	$6,343	$11,500	$11,440
(55401) Book/Publ/Subscript/Membership	$245	$400	$245	$260
(55501) Training/Registration	$0	$2,444	$1,600	$2,900
OPERATING EXPENSES TOTAL	**$332,589**	**$323,829**	**$315,986**	**$350,877**
Capital Outlay				
(56301) Improv Other Than Buildgs	$100,000	$79,428	$100,000	$48,000
CAPITAL OUTLAY TOTAL	**$100,000**	**$79,428**	**$100,000**	**$48,000**
TOTAL	**$690,227**	**$649,616**	**$669,455**	**$658,305**

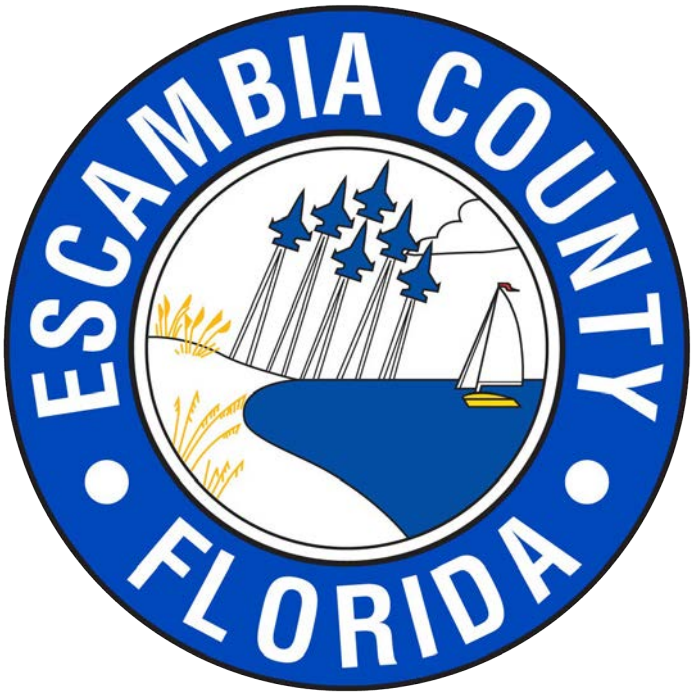
Budget Summary: The total budget for Marine Resources Division decreased from $669,455 in FY 2025-26 to $658,305 in FY 2026-27, reflecting a decrease of $11,150 or approximately 1.67%.

Mosquito Control

Natural Resources Management Department - Mosquito Control Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$434,393	$375,649	$418,261	$425,993
(51304) Other Salaries - Terminal Pay	$0	$23,097	$0	$0
(51401) Overtime	$6,000	$4,493	$5,800	$10,000
(51501) Special Pay	$4,752	$1,148	$4,740	$4,740
(52101) FICA Taxes	$34,064	$29,093	$32,839	$32,749
(52102) FICA Pretax Savings	$0	$1,501	$0	$0
(52201) Retirement Contributions	$60,687	$52,096	$60,182	$58,152
(52301) Life & Health Insurance	$96,750	$114,550	$99,000	$105,750
(52401) Worker's Compensation	$13,725	$13,646	$12,833	$12,813
PERSONNEL SERVICES TOTAL	**$650,371**	**$615,272**	**$633,655**	**$650,197**
Operating Expenses				
(54001) Travel & Per Diem	$5,780	$5,949	$6,500	$7,840
(54101) Communications	$3,400	$6,028	$8,064	$6,384
(54201) Postage & Freight	$100	$0	$100	$2,100
(54601) Repair & Maintenance	$7,959	$6,346	$8,459	$14,200
(54608) Vehicle Repair & Maintenance	$6,500	$3,268	$7,000	$7,000
(54701) Printing & Binding	$0	$416	$420	$420
(54901) Other Current Chgs & Obl.	$0	$0	$0	$500
(55101) Office Supplies	$800	$943	$800	$800
(55201) Operating Supplies	$77,933	$66,186	$55,977	$43,998
(55204) Fuel	$22,400	$9,955	$22,400	$20,000
(55206) Capital Under $5K	$0	$1,700	$0	$0
(55401) Book/Publ/Subscript/Membership	$1,000	$1,000	$1,000	$1,000
(55501) Training/Registration	$2,700	$2,210	$3,500	$4,150
OPERATING EXPENSES TOTAL	**$128,572**	**$104,000**	**$114,220**	**$108,392**
Capital Outlay				
(56401) Machinery & Equipment	$0	$32,658	$80,000	$0
(56402) Vehicles	$0	$0	$2,500	$0
CAPITAL OUTLAY TOTAL	**$0**	**$32,658**	**$82,500**	**$0**
Other Uses				
(59801) Reserves	$3,500	$0	$7,614	$8,231
OTHER USES TOTAL	**$3,500**	**$0**	**$7,614**	**$8,231**
TOTAL	**$782,443**	**$751,930**	**$837,989**	**$766,820**

Budget Summary: The total budget for Mosquito Control Division decreased from $837,989 in FY 2025-26 to $766,820 in FY 2026-27, reflecting a decrease of $71,169 or approximately 8.49%.



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Neighborhood and Human Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Neighborhood & Human Services Department is comprised of three main areas/divisions: Community Redevelopment Agency (CRA); Human Assistance/Community Centers; Neighborhood Enterprise Division (NED).

Community Redevelopment Agency (CRA)

- Revitalize the urban core and neighborhoods by encouraging private sector reinvestment, promoting economic development, and providing public sector enhancements within the ten designated Community Redevelopment Areas (CRA).
- Provide incentives, infrastructure improvements and environmental remediation to promote revitalization, redevelopment, and sustainability.
- Enhance and promote reinvestment in our urban core and neighborhoods known as Community Redevelopment Areas.
- Provide safe neighborhood initiatives for residents of Escambia County through the Safe Neighborhood Program: by assisting, residents with neighborhood cleanups; by facilitating, neighborhood groups and neighborhood associations; by educating, communities on the importance of safety.

Human Assistance

- Provide oversight for Community Centers in the County, by serving as liaison to the non-profit community associations that manage the day-to-day operations of eight (8) of the centers.
- County staff manages and provides oversight for three (3) community centers.
- Provide a variety of public social service programs to improve the quality of life for the citizens of Escambia County.
- Provide decent and professional cremations/burial through the Indigent Burial/Cremation Program for income eligible individuals.

Neighborhood Enterprise Division (NED)

- Encourage neighborhood stability and housing sustainability through the preservation and rehabilitation of existing housing stock.
- Provide attainable and affordable housing by providing rental and homeownership programs for the community's low and moderate-income residents.
- Utilize and apply for program/grant opportunities, both State and Federal, to foster a holistic approach for the support of unhoused community members.
- Provide a variety of contractual management services for area partners that serve to improve the quality of life for the citizens of Escambia County.

Goals

The goal of the Neighborhood & Human Services Department is to provide the citizens of Escambia County with quality, efficient, programs and services while promoting educational awareness within a wholesome environment.

Accomplishments

- Escambia County Neighborhood Cleanups – 32 scheduled cleanups.
- Housing Rehab Programs – Assisted 56 homeowners.
- Emergency Rehab Assistance Program – Assisted 20 homeowners.
- CRA Residential Rehab Grant Program – Assisted 21 homeowners.
- CRA Residential Roof Program – Assisted 5 homeowners.
- Sidewalks Completed – 19,965 Linear ft of safe pedestrian accessibility.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Approved Indigent Burials/Cremations	333	300	400	400
Increased Ad Valorem Growth in CRA to exceed the County Average	5%	5%	5%	5%
Community Centers under License and Management Agreements	8	12	12	12
Provide Cleanups in the CRA and Safe Neighborhood Areas	36	33	32	32
Neighborhood Enterprise Division Housing Repairs and Rehabs	65	83	75	75
Neighborhood Enterprise Division Housing Replacements	4	4	10	20
Workforce Infill Housing (New Home Construction)	14	10	5	13
Homebuyer Assistance	65	15	2	12

Benchmarking

	Escambia County	Benchmark
Increase Ad Valorem growth in the CRA Areas	5%	4%
Debris (tons) collected by Escambia County Neighborhood Cleanup Program	590	1,000

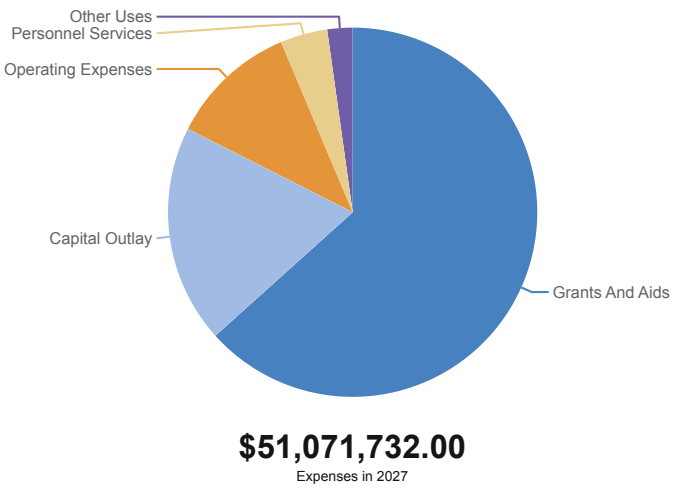
Funding Priorities

Major Issues Funded	Amount
Sidewalk Projects	$2,527,000
Housing Repair/Rehab Programs	$862,029
Substantial Rehab (Demo/Rebuilds)	$828,913

Significant Changes for Fiscal Year 2026/2027

- With proposed Property Tax Exemption increase, there could be a reduction to CRA TIF Revenue for all ten CRAs.

Neighborhood & Human Services by Expense Type



Neighborhood & Human Services Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,351,599	$1,201,144	$1,506,375	$1,478,549
(51304) Other Salaries - Terminal Pay	$0	$25,965	$0	$0
(51501) Special Pay	$15,600	$4,800	$15,600	$12,000
(51901) Reimbursed Salaries/Wages	$0	$0	$0	$0
(52101) FICA Taxes	$103,668	$94,905	$116,432	$113,372
(52102) FICA Pretax Savings	$0	$2,330	$0	$0
(52201) Retirement Contributions	$214,623	$169,765	$243,980	$229,962
(52301) Life & Health Insurance	$225,750	$209,047	$247,500	$258,500
(52401) Worker's Compensation	$4,313	$4,313	$18,894	$18,065
PERSONNEL SERVICES TOTAL	**$1,915,553**	**$1,712,269**	**$2,148,781**	**$2,110,448**
Operating Expenses				
(53101) Professional Services	$640,678	$96,361	$746,948	$687,800
(53201) Accounting & Auditing	$100,000	$10,000	$100,000	$20,000
(53401) Other Contractual Service	$1,008,828	$661,642	$1,235,736	$1,235,506
(54001) Travel & Per Diem	$20,500	$1,809	$20,500	$21,538
(54101) Communications	$20,320	$20,745	$36,620	$41,200
(54201) Postage & Freight	$39,445	$21,906	$40,000	$39,600
(54301) Utility Services	$2,254,283	$1,176,102	$1,444,262	$1,546,773
(54401) Rentals & Leases	$120	$5,459	$240	$0
(54501) Insurance/Surety Bonds	$279	$0	$0	$0
(54504) Premium-Vehicle	$400	$1,445	$2,055	$2,073
(54601) Repair & Maintenance	$184,952	$112,994	$139,200	$134,500
(54608) Vehicle Repair & Maintenance	$5,000	$133	$3,000	$12,499
(54701) Printing & Binding	$27,100	$13,040	$29,500	$33,100
(54801) Promotional Activities	$21,194	$7,583	$15,799	$20,000
(54901) Other Current Chgs & Obl.	$869,250	$280,776	$1,440,069	$1,235,491
(54905) Legal Advertising	$100	$0	$0	$0
(54931) Host Ordinance Items	$1,500	$1,111	$1,000	$1,000
(54933) Cost Alloc-Administrative	$0	$0	$0	$44,976
(54934) Cost Alloc-Indirect	$457,053	$447,540	$545,205	$529,681
(55101) Office Supplies	$28,000	$7,626	$23,700	$22,000
(55201) Operating Supplies	$31,450	$58,076	$70,348	$67,819
(55204) Fuel	$15,416	$1,968	$7,400	$13,000
(55401) Book/Publ/Subscript/Membership	$16,500	$4,561	$9,000	$11,000
(55403) SBITA Agreements	$0	$4,500	$0	$0
(55501) Training/Registration	$9,377	$2,462	$14,877	$9,000
OPERATING EXPENSES TOTAL	**$5,751,745**	**$2,937,840**	**$5,925,459**	**$5,728,556**
Capital Outlay				
(56101) Land	$0	$6,475	$0	$0
(56201) Buildings	$200,000	$0	$808,402	$666,726
(56301) Improv Other Than Buildgs	$4,884,745	$3,582,648	$8,431,607	$9,081,521
(56359) Iob- Yr End Accruals	$0	$14,784	$0	$0
CAPITAL OUTLAY TOTAL	**$5,084,745**	**$3,603,907**	**$9,240,009**	**$9,748,247**
Grants And Aids				
(58101) Aids To Government Agency	$0	$142,041	$0	$0
(58201) Aids To Private Organiz.	$2,748,840	$95,829	$1,735,741	$2,132,799
(58204) Human Relations Commissio	$60,000	$6,614	$90,000	$0
(58301) Other Grants & Aids	$25,672,300	$3,756,168	$26,599,665	$30,219,992

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
GRANTS AND AIDS TOTAL	**$28,481,140**	**$4,000,652**	**$28,425,406**	**$32,352,791**
Other Uses				
(59101) Transfers	$17,500	$17,500	$0	$0
(59801) Reserves	$3,775,754	$0	$2,104,945	$1,131,690
OTHER USES TOTAL	**$3,793,254**	**$17,500**	**$2,104,945**	**$1,131,690**
TOTAL	**$45,026,437**	**$12,272,168**	**$47,844,600**	**$51,071,732**

Neighborhood & Human Services Administration
& Public Social Services

Neighborhood & Human Services Dept - NHS Admin & Pub SS

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$408,620	$396,509	$446,648	$455,592
(51501) Special Pay	$4,800	$4,800	$4,800	$4,800
(52101) FICA Taxes	$31,627	$29,972	$34,536	$35,220
(52102) FICA Pretax Savings	$0	$649	$0	$0
(52201) Retirement Contributions	$86,268	$56,634	$93,786	$91,127
(52301) Life & Health Insurance	$53,750	$47,715	$55,000	$58,750
(52401) Worker's Compensation	$662	$662	$546	$2,079
PERSONNEL SERVICES TOTAL	**$585,727**	**$536,940**	**$635,316**	**$647,568**
Operating Expenses				
(53401) Other Contractual Service	$500,000	$572,462	$500,000	$500,000
(54001) Travel & Per Diem	$0	$1,482	$3,500	$2,000
(54101) Communications	$3,500	$4,032	$3,500	$3,500
(54201) Postage & Freight	$345	$102	$400	$400
(54301) Utility Services	$0	-$393	$0	$0
(54601) Repair & Maintenance	$5,600	$34,216	$7,500	$7,500
(54701) Printing & Binding	$1,000	$158	$1,000	$1,000
(54801) Promotional Activities	$3,000	$5,935	$3,000	$3,000
(54901) Other Current Chgs & Obl.	$850,000	$276,956	$400,000	$384,421
(54931) Host Ordinance Items	$1,500	$1,111	$1,000	$1,000
(55101) Office Supplies	$14,000	$225	$14,000	$8,000
(55201) Operating Supplies	$6,000	$23,917	$40,000	$30,000
(55401) Book/Publ/Subscript/Membership	$6,000	$0	$0	$0
(55403) SBITA Agreements	$0	$4,500	$0	$0
(55501) Training/Registration	$3,000	$928	$2,000	$2,000
OPERATING EXPENSES TOTAL	**$1,393,945**	**$925,633**	**$975,900**	**$942,821**
Grants And Aids				
(58201) Aids To Private Organiz.	$300,000	$0	$300,000	$0
(58301) Other Grants & Aids	$0	$136,393	$0	$300,000
GRANTS AND AIDS TOTAL	**$300,000**	**$136,393**	**$300,000**	**$300,000**
TOTAL	**$2,279,672**	**$1,598,966**	**$1,911,216**	**$1,890,389**

Budget Summary: The total budget for Neighborhood & Human Services Administration and Public Social Services decreased from $1,911,216 in FY 2025-26 to $1,890,389 in FY 2026-27, reflecting a decrease of $20,827 or approximately 1.09%.

Community Redevelopment Agency

Neighborhood & Human Services Dept - Community & Redevelo...

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$441,594	$364,520	$433,826	$392,770
(51304) Other Salaries - Terminal Pay	$0	$12,476	$0	$0
(52101) FICA Taxes	$33,604	$28,602	$33,188	$29,870
(52102) FICA Pretax Savings	$0	$1,045	$0	$0
(52201) Retirement Contributions	$59,872	$52,046	$60,865	$53,063
(52301) Life & Health Insurance	$75,250	$96,080	$71,500	$70,500
(52401) Worker's Compensation	$704	$704	$8,159	$7,872
PERSONNEL SERVICES TOTAL	**$611,024**	**$555,473**	**$607,538**	**$554,075**
Operating Expenses				
(53101) Professional Services	$18,600	$2,905	$17,600	$15,100
(53201) Accounting & Auditing	$100,000	$10,000	$100,000	$20,000
(53401) Other Contractual Service	$1,500	$28,789	$3,000	$10,500
(54001) Travel & Per Diem	$0	$327	$0	$2,500
(54101) Communications	$12,820	$15,419	$27,120	$29,200
(54201) Postage & Freight	$38,100	$21,514	$38,600	$37,700
(54301) Utility Services	$2,229,283	$1,171,445	$1,444,262	$1,546,773
(54401) Rentals & Leases	$120	$5,459	$240	$0
(54504) Premium-Vehicle	$400	$887	$911	$929
(54601) Repair & Maintenance	$170,602	$78,778	$102,700	$123,000
(54608) Vehicle Repair & Maintenance	$5,000	$133	$0	$8,000
(54701) Printing & Binding	$26,100	$12,786	$28,500	$32,100
(54801) Promotional Activities	$4,000	$0	$0	$0
(54901) Other Current Chgs & Obl.	$11,250	$1,208	$11,900	$6,700
(54905) Legal Advertising	$100	$0	$0	$0
(54933) Cost Alloc-Administrative	$0	$0	$0	$44,976
(54934) Cost Alloc-Indirect	$419,553	$405,170	$488,118	$469,181
(55101) Office Supplies	$5,500	$5,518	$4,500	$7,500
(55201) Operating Supplies	$17,450	$18,992	$20,348	$25,744
(55204) Fuel	$2,500	$1,067	$2,900	$3,000
(55401) Book/Publ/Subscript/Membership	$4,500	$1,782	$4,000	$4,000
(55501) Training/Registration	$3,377	$890	$7,877	$5,000
OPERATING EXPENSES TOTAL	**$3,070,755**	**$1,783,068**	**$2,302,576**	**$2,391,903**
Capital Outlay				
(56201) Buildings	$200,000	$0	$0	$0
(56301) Improv Other Than Buildgs	$3,507,313	$3,582,648	$4,747,217	$4,110,000
(56359) Iob- Yr End Accruals	$0	$14,784	$0	$0
CAPITAL OUTLAY TOTAL	**$3,707,313**	**$3,597,432**	**$4,747,217**	**$4,110,000**
Grants And Aids				
(58101) Aids To Government Agency	$0	$142,041	$0	$0
(58301) Other Grants & Aids	$1,906,360	$620,221	$1,853,616	$3,976,680
GRANTS AND AIDS TOTAL	**$1,906,360**	**$762,262**	**$1,853,616**	**$3,976,680**
Other Uses				
(59801) Reserves	$0	$0	$144,197	$0
OTHER USES TOTAL	**$0**	**$0**	**$144,197**	**$0**
TOTAL	**$9,295,452**	**$6,698,235**	**$9,655,144**	**$11,032,658**

Budget Summary: The total budget for Community Redevelopment Agency increased from $9,655,144 in FY 2025-26 to $11,032,658 in FY 2026-27, reflecting an increase of $1,377,514 or approximately 14.27%.

Neighborhood Enterprise

Neighborhood & Human Services Dept - Neighborhood Enterprise

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$501,385	$440,115	$625,901	$630,187
(51304) Other Salaries - Terminal Pay	$0	$13,490	$0	$0
(51501) Special Pay	$10,800	$0	$10,800	$7,200
(51901) Reimbursed Salaries/Wages	$0	$0	$0	$0
(52101) FICA Taxes	$38,437	$36,331	$48,708	$48,282
(52102) FICA Pretax Savings	$0	$636	$0	$0
(52201) Retirement Contributions	$68,483	$61,085	$89,329	$85,772
(52301) Life & Health Insurance	$96,750	$65,252	$121,000	$129,250
(52401) Worker's Compensation	$2,947	$2,947	$10,189	$8,114
PERSONNEL SERVICES TOTAL	**$718,802**	**$619,856**	**$905,927**	**$908,805**
Operating Expenses				
(53101) Professional Services	$622,078	-$5,445	$729,348	$672,700
(53401) Other Contractual Service	$507,328	$60,391	$732,736	$725,006
(54001) Travel & Per Diem	$20,500	$0	$17,000	$17,038
(54101) Communications	$4,000	$959	$5,000	$7,500
(54201) Postage & Freight	$1,000	$290	$1,000	$1,500
(54301) Utility Services	$25,000	$5,050	$0	$0
(54501) Insurance/Surety Bonds	$279	$0	$0	$0
(54504) Premium-Vehicle	$0	$558	$1,144	$1,144
(54601) Repair & Maintenance	$8,750	$0	$29,000	$4,000
(54608) Vehicle Repair & Maintenance	$0	$0	$3,000	$4,499
(54701) Printing & Binding	$0	$97	$0	$0
(54801) Promotional Activities	$14,194	$1,648	$12,799	$17,000
(54901) Other Current Chgs & Obl.	$8,000	$2,442	$1,028,169	$844,370
(54934) Cost Alloc-Indirect	$37,500	$37,500	$57,087	$60,500
(55101) Office Supplies	$8,500	$1,884	$5,200	$6,500
(55201) Operating Supplies	$1,000	$298	$3,000	$5,000
(55204) Fuel	$12,916	$901	$4,500	$10,000
(55401) Book/Publ/Subscript/Membership	$6,000	$2,779	$5,000	$7,000
(55501) Training/Registration	$3,000	$644	$5,000	$2,000
OPERATING EXPENSES TOTAL	**$1,280,045**	**$109,995**	**$2,638,983**	**$2,385,757**
Capital Outlay				
(56201) Buildings	$0	$0	$808,402	$666,726
(56301) Improv Other Than Buildgs	$1,377,432	$0	$3,684,390	$4,971,521
CAPITAL OUTLAY TOTAL	**$1,377,432**	**$0**	**$4,492,792**	**$5,638,247**
Grants And Aids				
(58201) Aids To Private Organiz.	$2,448,840	$95,829	$1,435,741	$2,132,799
(58204) Human Relations Commissio	$60,000	$6,614	$90,000	$0
(58301) Other Grants & Aids	$23,765,940	$2,999,553	$24,746,049	$25,943,312
GRANTS AND AIDS TOTAL	**$26,274,780**	**$3,101,997**	**$26,271,790**	**$28,076,111**
Other Uses				
(59101) Transfers	$17,500	$17,500	$0	$0
(59801) Reserves	$3,775,754	$0	$1,960,748	$1,131,690
OTHER USES TOTAL	**$3,793,254**	**$17,500**	**$1,960,748**	**$1,131,690**
TOTAL	**$33,444,313**	**$3,849,347**	**$36,270,240**	**$38,140,610**

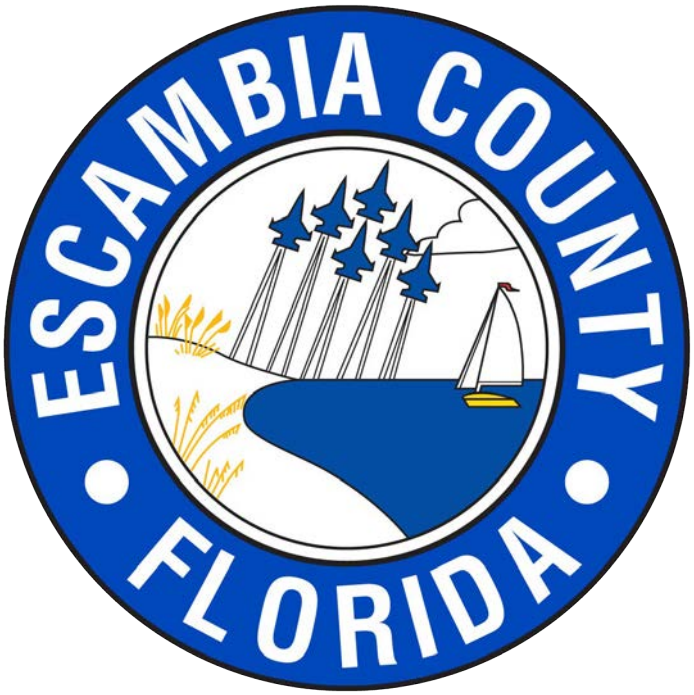
Budget Summary: The total budget for Neighborhood Enterprise Division increased from $36,270,240 in FY 2025-26 to $38,140,610 in FY 2026-27, reflecting an increase of $1,870,370 or approximately 5.16%.

Community Center Rentals

Neighborhood & Human Services - Community Center Rentals

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(54101) Communications	$0	$336	$1,000	$1,000
(54901) Other Current Chgs & Obl.	$0	$170	$0	$0
(55201) Operating Supplies	$7,000	$14,869	$7,000	$7,075
OPERATING EXPENSES TOTAL	**$7,000**	**$15,374**	**$8,000**	**$8,075**
TOTAL	**$7,000**	**$15,374**	**$8,000**	**$8,075**

Budget Summary: The total budget for Community Center Rentals increased from $8,000 in FY 2025-26 to $8,075 in FY 2026-27, reflecting an increase of $75 or approximately 0.94%.



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Parks and Recreation



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

Responsible for the development, management, maintenance, and safety aspects of regional and neighborhood parks, undeveloped parks, boat ramps, and county operated athletic complexes.

Responsible for the management and maintenance of the Escambia County Equestrian Center and the Lake Stone Campground located in Century, Florida.

Provide youth athletic and recreation opportunities through partnerships with non-profit athletic organizations which conduct activities at county owned properties.

Facilitate county managed or partnered adult athletic leagues and tournaments at county owned facilities which are beneficial to county residents and create local economic impact.

Goals

The Escambia County Parks and Recreation goal is to provide safe, family oriented, accessible, and aesthetically pleasing recreational facilities. The department will strive to provide, in a balanced manner, quality parks and recreational opportunities to meet the diverse needs of a growing community.

Accomplishments

The Ashton Brosnaham Soccer Complex, for the 4th consecutive year, successfully hosted the prestigious SEC Women's Soccer Tournament on November 2-9, 2025, in which the Vanderbilt Commodores took home the title. The event was televised and broadcasted live by the SEC Network. In addition, the NAIA college division hosted their Women's Soccer National Soccer Championship tournament at Brosnaham in December of 2025 that bookended the year with another event drawing players and fans from across the country to Escambia County.

The department continues to partner with youth athletic associations to provide safe and organized athletic opportunities at Escambia County owned park facilities. Youth athletes participated in youth leagues across Escambia County in sports such as baseball, softball, tee-ball, football, cheerleading, and lacrosse.

63 youth recreation all-star teams competed in the fourth edition of the Gulf Coast Recreation Classic in the summer of 2025 at John R Jones Park. This local and regional recreation league all-star baseball event gave all local and regional leagues a chance to match up against other true recreation based all-star teams. The department will once again host this most beneficial community event in the summer of 2026.

Lake Stone Campground continues to be a great location for a quiet get-away as nearby travel enthusiasts and regional RV tourists enjoy the beauty, nature, and the accessibility of Lake Stone.

The Equestrian Center continues to host over 40 events annually ranging in diversity from equine events, dog shows, small concert events, and rodeos. Events held at this facility continue to generate significant local economic impact. In addition, the facility is used by high schools and colleges within the area to conduct high level cross country running events which also bring thousands of competitors and spectators to the area.

The park at Carpenter's Creek was opened in FY 25-26 which followed the prior year additions of Jennings Gonzalez Park, Ferry Pass Community Center and Park, along with Paper Park located on the International Paper Company property on Highway 29. Playground replacements and park upgrades will continue as required with safety and accessibility continually prioritized.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Number of Park Properties Maintained**	116	117	117	117
Lake Stone Campground Revenue***	$56,926	$58,000	TBD	$58,000

***Total number of park properties maintained includes developed and undeveloped parks, athletic parks, boat ramps, and other active and passive recreational areas. The top priority is safety at these properties while offering aesthetically pleasing parks to the citizens of Escambia County and to visitors.*

****The Lake Stone Campground continues to serve Escambia County citizens and visitors to our area a low-cost family style vacation opportunity and provides an option rather than travel to other regional destinations.*

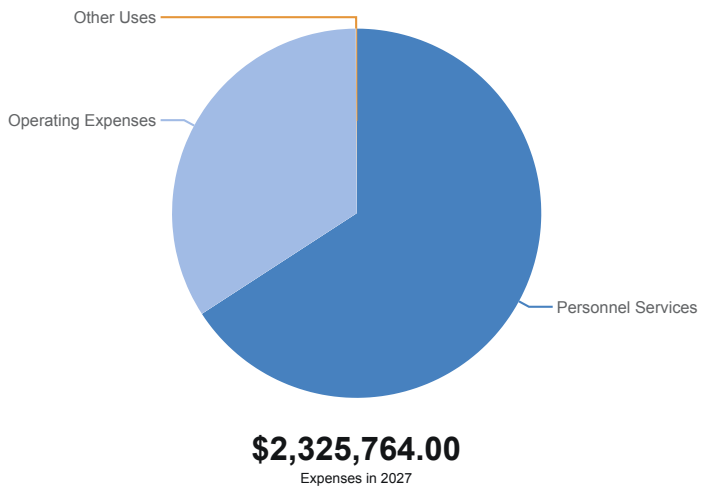
Benchmarking

	Escambia County	Benchmark
Field Staff to Acres Maintained	1 : 90	1 : 32

Funding Priorities

Major Issues Funded	Amount
Parks Capital Projects - This funding is essentially for various park enhancements, which may include but are not limited to, new playgrounds, upgraded lighting and other amenities	$350,000
Parks Maintenance and Upkeep - This funding is essential in order for the department to provide mowing, along with clean and safe conditions at parks throughout Escambia County. (General Fund and LOST IV combined)	$1,950,000

Parks & Recreation Department by Expense Type



Parks & Recreation Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$952,417	$926,055	$1,007,939	$1,049,107
(51304) Other Salaries - Terminal Pay	$0	$97	$0	$0
(51401) Overtime	$0	$289	$0	$0
(51501) Special Pay	$5,400	$0	$5,400	$10,200
(52101) FICA Taxes	$73,275	$67,813	$77,520	$79,490
(52102) FICA Pretax Savings	$0	$2,797	$0	$0
(52201) Retirement Contributions	$169,170	$163,647	$184,990	$179,417
(52301) Life & Health Insurance	$170,388	$226,223	$174,350	$186,238
(52401) Worker's Compensation	$34,312	$34,312	$26,605	$26,629
PERSONNEL SERVICES TOTAL	**$1,404,962**	**$1,421,232**	**$1,476,804**	**$1,531,081**
Operating Expenses				
(53401) Other Contractual Service	$104,060	$53,846	$90,060	$78,160
(54001) Travel & Per Diem	$2,096	$0	$2,096	$2,096
(54101) Communications	$19,775	$18,406	$18,725	$18,000
(54201) Postage & Freight	$168	$36	$168	$140
(54301) Utility Services	$229,916	$230,158	$228,608	$266,892
(54401) Rentals & Leases	$35,600	$32,504	$35,600	$35,600
(54601) Repair & Maintenance	$102,495	$62,040	$107,853	$96,979
(54608) Vehicle Repair & Maintenance	$26,500	$8,896	$17,500	$16,000
(54701) Printing & Binding	$700	$0	$700	$700
(54901) Other Current Chgs & Obl.	$1,383	$6,442	$11,083	$10,276
(54931) Host Ordinance Items	$0	$0	$300	$0
(55101) Office Supplies	$3,980	$2,541	$3,980	$3,850
(55201) Operating Supplies	$168,700	$187,500	$163,665	$163,050
(55204) Fuel	$83,180	$69,673	$83,180	$83,180
(55401) Book/Publ/Subscript/Membership	$320	$154	$320	$320
(55403) SBITA Agreements	$0	$10,375	$11,200	$16,000
(55501) Training/Registration	$1,440	$0	$1,440	$1,440
OPERATING EXPENSES TOTAL	**$780,313**	**$682,572**	**$776,478**	**$792,683**
Other Uses				
(59801) Reserves	$2,500	$0	$2,500	$2,000
OTHER USES TOTAL	**$2,500**	**$0**	**$2,500**	**$2,000**
TOTAL	**$2,187,775**	**$2,103,804**	**$2,255,782**	**$2,325,764**

Recreational Services

Parks & Recreation - Recreational Services

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$162,436	$165,524	$169,784	$176,335
(51501) Special Pay	$0	$0	$0	$4,800
(52101) FICA Taxes	$12,428	$12,348	$12,988	$13,857
(52102) FICA Pretax Savings	$0	$449	$0	$0
(52201) Retirement Contributions	$51,057	$50,857	$53,277	$53,176
(52301) Life & Health Insurance	$16,663	$24,719	$17,050	$18,213
(52401) Worker's Compensation	$5,881	$5,881	$5,136	$4,883
PERSONNEL SERVICES TOTAL	**$248,465**	**$259,778**	**$258,235**	**$271,264**
Operating Expenses				
(53401) Other Contractual Service	$45,440	$29,120	$49,940	$42,740
(54001) Travel & Per Diem	$1,096	$0	$1,096	$1,096
(54101) Communications	$6,713	$6,066	$6,713	$6,408
(54201) Postage & Freight	$58	$0	$58	$40
(54301) Utility Services	$45,868	$29,514	$41,868	$38,448
(54601) Repair & Maintenance	$9,650	$564	$12,650	$9,276
(54701) Printing & Binding	$700	$0	$700	$700
(54901) Other Current Chgs & Obl.	$308	$501	$10,308	$9,501
(55101) Office Supplies	$980	$677	$980	$850
(55201) Operating Supplies	$4,755	$2,243	$3,920	$3,305
(55401) Book/Publ/Subscript/Membership	$320	$154	$320	$320
(55501) Training/Registration	$300	$0	$300	$300
OPERATING EXPENSES TOTAL	**$116,188**	**$68,839**	**$128,853**	**$112,984**
TOTAL	**$364,653**	**$328,617**	**$387,088**	**$384,248**

Budget Summary: The total budget for Recreational Services decreased from $387,088 in FY 2025-26 to $384,248 in FY 2026-27, reflecting a decrease of $2,840 or approximately 0.73%.

Parks Maintenance and Construction

Parks & Recreation Dept - Parks Maintenance & Construction

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
Regular Salaries & Wages	$789,981	$760,531	$838,155	$872,772
Other Salaries - Terminal Pay	$0	$97	$0	$0
Overtime	$0	$289	$0	$0
Special Pay	$5,400	$0	$5,400	$5,400
FICA Taxes	$60,847	$55,465	$64,532	$65,633
FICA Pretax Savings	$0	$2,348	$0	$0
Retirement Contributions	$118,113	$112,790	$131,713	$126,241
Life & Health Insurance	$153,725	$201,504	$157,300	$168,025
Worker's Compensation	$28,431	$28,431	$21,469	$21,746
PERSONNEL SERVICES TOTAL	**$1,156,497**	**$1,161,454**	**$1,218,569**	**$1,259,817**
Operating Expenses				
Other Contractual Service	$39,000	$2,110	$20,000	$15,000
Travel & Per Diem	$1,000	$0	$1,000	$1,000
Communications	$11,040	$11,390	$11,040	$10,620
Postage & Freight	$110	$36	$110	$100
Utility Services	$167,370	$186,296	$171,870	$213,470
Rentals & Leases	$35,600	$28,600	$35,600	$35,600
Repair & Maintenance	$91,095	$60,002	$91,095	$83,495
Vehicle Repair & Maintenance	$26,500	$8,896	$17,500	$16,000
Other Current Chgs & Obl.	$1,075	$5,941	$775	$775
Host Ordinance Items	$0	$0	$300	$0
Office Supplies	$3,000	$1,864	$3,000	$3,000
Operating Supplies	$160,725	$185,151	$156,525	$156,525
Fuel	$83,180	$69,673	$83,180	$83,180
SBITA Agreements	$0	$10,375	$11,200	$16,000
Training/Registration	$1,140	$0	$1,140	$1,140
OPERATING EXPENSES TOTAL	**$620,835**	**$570,334**	**$604,335**	**$635,905**
TOTAL	**$1,777,332**	**$1,731,789**	**$1,822,904**	**$1,895,722**

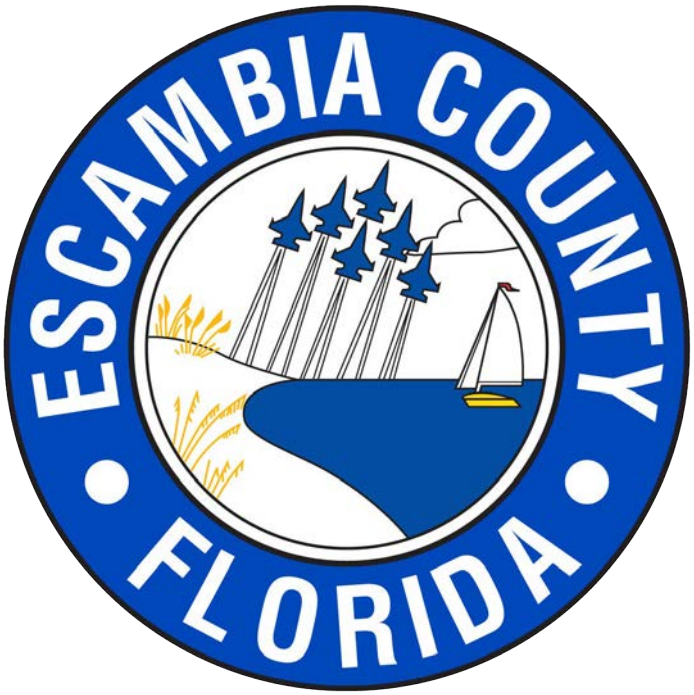
Budget Summary: The total budget for Parks Maintenance and Construction increased from $1,822,904 in FY 2025-26 to $1,895,722 in FY 2026-27, reflecting an increase of $72,818 or approximately 3.99%.

Parks - Other Funds

Parks & Recreation - Other Funds

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$19,620	$22,616	$20,120	$20,420
(54101) Communications	$2,022	$950	$972	$972
(54301) Utility Services	$16,678	$14,348	$14,870	$14,974
(54401) Rentals & Leases	$0	$3,904	$0	$0
(54601) Repair & Maintenance	$1,750	$1,474	$4,108	$4,208
(55201) Operating Supplies	$3,220	$105	$3,220	$3,220
OPERATING EXPENSES TOTAL	**$43,290**	**$43,398**	**$43,290**	**$43,794**
Other Uses	$2,500	$0	$2,500	$2,000
TOTAL	**$45,790**	**$43,398**	**$45,790**	**$45,794**

Budget Summary: The total budget for Parks - Other Funds increased from $45,790 in FY 2025-26 to $45,794 in FY 2026-27, reflecting an increase of $4 or approximately 0.01%.



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Public Safety



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- The ability to provide FEMA Emergency Operation Center centric training to our EOC partners.
- Become the first State of Florida Emergency Operation Center support team to support Florida Department of Emergency Management statewide activations
- Have all Emergency Management personnel certified in EOC credentialing; currently 4 out of the 5 have received credentialling
- Implement a new state-of-the-art computer-aided dispatch system (CAD) that can take advantage of next generation 911 features
- Implement new Geographic Information System (GIS) capability that will tie all Public Safety operations efficiently to a new CAD system
- Continue supporting the citizens of Escambia County by presenting talks on hurricane preparedness and participating in community events that focus on preparing for, responding to and recovering from any disaster
- Design and build a new climate-controlled barn next to our existing utility barn for the storage of emergency food and water and other disaster supplies.
- Double our social media following for preparedness purposes using our “A Minute with EM” platform.
- EM staff will be certified FEMA professional trainers in 2024
- Completion of revised training for all Emergency Support Functions
- Establish a larger patient care roster within the CORE/Community Paramedicine Team.

- Transition legacy 9-1-1 traffic to the ESInet for IP delivery
- Provide enhanced cybersecurity for the P25 radio system
- Fill staffing vacancies in the Emergency Communications Center
- Replace end of life dispatch consoles
- Seek funding to upgrade the P25 radio system to trunking
- 911 Center Answer 90% of 911 calls < 15 seconds
- 911 Center Answer 95% of 911 calls < 20 seconds
- Maintain Emergency Medical Dispatch Compliance Score of 96% or better
- Maintain Emergency Fire Dispatch Compliance Score of 96% or better
- Increase to six full-time Water Safety employees
- Prevent Drownings
- Staff Beach Access #2 on Perdido Key with Lifeguards
- Staff all Pensacola Beach Lifeguard Tower Locations and Patrols as per staffing plan
- Increase Preventative Actions and decrease Water Rescues
- Replace end-of-life Lifeguard Towers
- Replace end-of-life Lifeguard Vehicles
- Recruit, Hire, and Train Lifeguards to fill vacancies
- Fully staff all lifeguard areas on Santa Rosa Island, and service contract for Gulf Islands National Seashore
- Continue in-person instruction to support volunteer workforce development and operational readiness
- Maintain an annual department calendar to fit the department's needs and meet industry standards including the National Fire Protection Association and Insurance Service Office which correlates to effective response force. Core topics include the following:
    1. Officer Classes
    2. Hazmat
    3. Advanced Firefighting
    4. Basic Driving
    5. USAR
    6. Water Rescue (Surf, Swiftwater, Boat Operator, Flood Waters)
- Host another minimum standards Fire Academy to strengthen our workforce
- Advance planning and collaborative development of dedicated fire training facility to support both current and future operational needs
- Expand firefighter recruitment initiatives that promote workforce diversity and long-term staffing sustainability
- Maintain a reliable and operational fleet of frontline, reserve, and marine apparatus
- Maintain reliable and operational fire suppression, rescue, and hazardous material equipment through preventative maintenance schedules, routine inspections, and rotations to prolong life cycles
- Continue collaboration with Fleet Maintenance to improve workflows, reduce apparatus downtime, design new apparatus, and control expenditures
- Monitor department expenditures to ensure fiscal accountability and align with the adopted budget and budget prioritize
    1. Continue strategic replacement planning for fire apparatus and operational equipment
    2. Monitor utilization reports to support rotation, replacement, and lifecycle plans
    3. Sustain the PPE replacement program on a 5-year rotation
    4. Develop and maintain reserve funding capacity to address unplanned operational needs and funding gaps
- Pursue alternative and grant funding opportunities to support staffing enhancements to align with guidelines, recommendations, and studies produced by the National Fire Protection Association, National Institute of Standards and Technology, and Insurance Service Office, purchase equipment or infrastructure
- Maintain the current apparatus staffing model to preserve emergency response capability and operational continuity
- Explore and apply for grant funding local, state, and federal
- Fill remaining EMS paramedic Supervisor positions.

- Retain current staff and request additional positions for EMT, Paramedic and Paramedic Supervisors as needed to expand operations to adequate staffing levels as need increases
- Optimize EMS posting plan for adequate coverage of areas
- Implement a Mobile Integrated Health (MIH) program
- Improve EMS critical care resources to include blood products and other critical interventions to improve out of hospital care/reduce morbidity and mortality
- Improve public education and increase bystander CPR rates to improve cardiac arrest survival
- Continue to improve the public perception of EMS and improve employee culture within EMS

Accomplishments

EMERGENCY MANAGEMENT

- Established a vessel exclusion zone in Quietwater to support faster marine public safety issues during the Blue Angel Airshow
- Introduced UAS (Drone) detection to the Blue Angel Airshow which resulted in contact being made with operators flying in the temporary flight restriction zone during the airshow
- Monitored for severe weather year-round
- Responded to multiple tornadoes to provide any assistance needed
- Completed and taught the newly created Emergency Operation Center Emergency Support Function (ESF) training for all personnel assigned to the EOC
- Presented hurricane preparedness talks to over 20 organizations

EMS

- Began a recurring fleet replacement and refresh program to focus on the aging fleet to improve EMS reliability and efficiency
- Expanded staffing to add new EMT, Paramedic, and Supervisor positions to better meet demands for service across the county
- Redeveloped the new hire orientation process to cover all necessary aspects of training and improve successful placement of new hires into a busy EMS system
- Expanded interfacility transports and improved coordination and collaboration with health partners within the region
- Expanded training opportunities for our staff and becoming a regional training center for classes
- Added additional supervisory staff to reduce the span of control and better manage daily operations
- Added a Logistics Chief and Logistics Supervisor to improve resource allocation, tracking, efficiencies and create a more cohesive team
- Sent 12 EMTs through Paramedic school sponsorship, expecting 11 to graduate in December 2026
- Expanded EMS outreach to groups across the state of Florida and around the country with leadership
- Improved return of spontaneous circulation (ROSC) rates for cardiac arrest from approximately 9% to approximately 44% through improved crew coordination and training, including cross training with ECFR and PFD
- Rewrote the EMS SOG manual

E911 COMMUNICATIONS

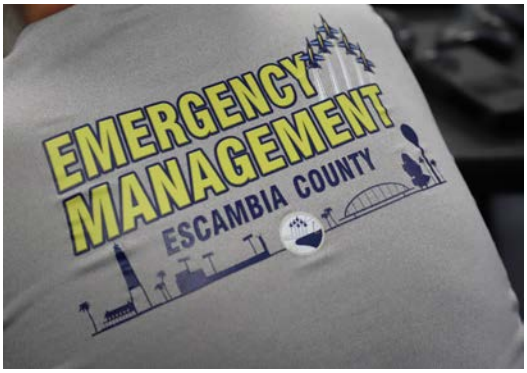
- Completed installation of required circuits for Core Services and ESInet for geo-spatial routing of NextGeneration 911 calls
- Increase the minimal or critical staffing level for all four communications shifts from five dispatchers to six dispatchers
- Continue developing additional recruitment and outreach strategies to attract qualified applicants
- Upgraded Motorola P-25 radio software and hardware
- Developed and implemented BDA (Bi-directional amplifier) testing requirements with Escambia County Fire Marshall
- Worked on selecting a new CAD system for the future that offers improved functionality and analytics, while also integrating seamlessly with EMS and Fire information platforms

WATER SAFETY

- Water Safety had over 213,771 preventative actions
- Water Safety performed 356 water rescues
- Provided major medical aid to 130 people
- Helped locate 40 lost children
- Conducted training for 10 new hire lifeguards

FIRE

- Successfully completed the department's second Minimum Standards Fire Academy with a strong certification rate
- Current training objectives are inline to meet ISO and NFPA training standards supporting operational readiness
- Strengthened partnerships with internal and external stakeholders and regional fire departments for collaboration on operational development, public education, and training efforts
- Hired a Community Risk Reduction Coordinator to enhance prevention and education initiatives
- Purchased one mission-specific low profile surf rescue trailer for Pensacola Beach
- Took delivery and placed in service American Rescue Plan Act-funded apparatus from the previous fiscal year
  - One - 100' E-One Aerial Platform
  - Three - SV-180 Spartan Fire Engines
  - One - FC-94 Spartan Fire Engine
- 4 command vehicles were outfitted and placed in service
- 2 Support vans were outfitted and placed in service
  - Community Risk Reduction
  - Warehouse
- Secured LOST funding for the construction of four new fire stations to improve service delivery and community coverage:
  - Station 11 - Myrtle Grove
  - Station 20 - Paradise Beach
  - Station 14 - Pleasant Grove
  - Station 24 - Gonzales
- Designed, procured, and initiated construction for the above station builds in collaboration with Facilities Management
- Collaborated with internal stakeholders to develop and implement an updated tax resolution, reducing reliance on General Fund subsidies
- Secured property for the future fire training grounds to support long-term training and workforce development objectives
- Accepted ownership of donated real property fixed assets through at
  - 2331 East Johnson Ave
  - 100 N Century Blvd
- Completed facility improvement including the removal of antiquated radio antennas that pose a liability, kitchen renovations at the Pensacola Beach Fire Station, and roof replacement at the Warrington Fire Station





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Emergency Medical Services				
Number of Calls Responded To	83,700	88,772	92,000	92,000
Number of Transports Made	56,723	60,126	64,000	64,000
Fire-Rescue				
Number of Calls Responded To	20,913	24,500	26,750	26,750
Communications				
Number of 911 Calls Received	200,788	202,000	214,000	214,000
Number of Fire-Rescue Calls	19,933	20,000	20,000	21,000
Number of EMS Emergency Calls	75,826	78,500	81,200	81,200
Number of EMS Non-Emergency Calls	7,991	10,700	13,803	13,800

Benchmarking

	Escambia County	Benchmark
Occurrences when alarms received on emergency lines answered within 15 seconds[1]	99.9%	95%
Surveyed patients rating EMS Overall Quality of Care (includes 911 Call) as Excellent[2]	63%	90%
Recognition and alert of STEMI within 10 minutes of patient contact	87%	95%
Maintain peak staffing with 15 ambulances	N/A	85%
Meeting NFPA 1720 Staffing and First Arriving time %	16%	90%
NFPA 1720/North End Stations		See Table 1.1

Benchmark Sources:

[1]Professional Research Consultants comparing to similar services after annually interviewing 400 patients treated by Escambia County EMS

[2]Informer, Zoll Tablet PCR reporting software, Hospital HL7 Information Exchange

Table 1.1/NFPA 1720

Demand Zone	Demographics	Minimum Staff to Respond	Response Time (minutes)	Meets Objective (%)
Urban Area	>1000 people/mi^2	15	9	90%
Suburban Area	500-1000 people/mi^2	10	10	80%
Rural Area	<500 people/mi^2	6	14	80%
Remote Area	Travel distance ≥ 8 mi	4	Directly dependent on travel distance	90%
Special Risks	Determined by AHJ	Determined by AHJ based on risk	Determined by AHJ	90%

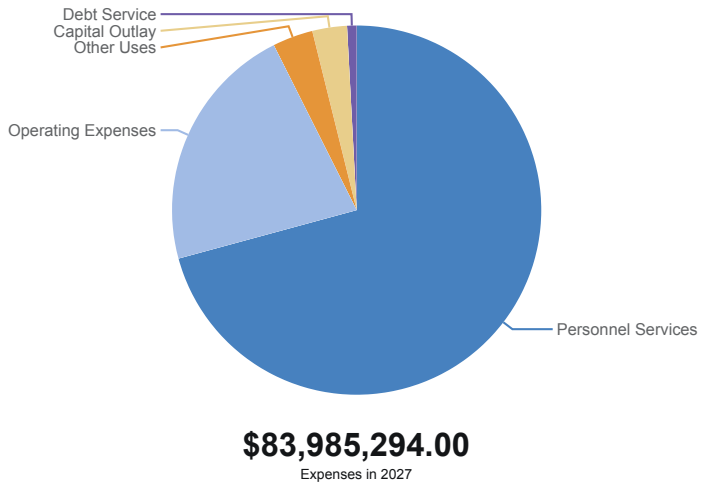
Funding Priorities

Major Issues Funded	Amount
EMS Ambulance/Staff Vehicles	$2,300,000
Fire Apparatus	$30,000,000
Fire Training Grounds	$2,700,000
Water Safety Vehicles	$100,000
ALS 360	$1,918,868

Significant Changes for Fiscal Year 2026/2027

- Open and staff two new fire stations with 24 full-time personnel, representing a significant expansion of emergency response capacity that will enhance service delivery, strengthen community engagement, and geographic coverage across the service area

Public Safety



Public Safety

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$24,634,610	$22,350,775	$28,047,511	$30,305,312
(51301) Other Salaries & Wages	$2,020,950	$1,923,602	$1,823,140	$1,525,950
(51302) Other Salaries&Wages-Vff	$0	$151,781	$0	$200,000
(51304) Other Salaries - Terminal Pay	$0	$353,713	$0	$0
(51401) Overtime	$3,506,580	$4,844,307	$3,535,000	$3,936,821
(51501) Special Pay	$839,056	$971,086	$1,011,076	$1,208,596
(52101) FICA Taxes	$2,370,719	$2,278,245	$2,632,881	$2,816,143
(52102) FICA Pretax Savings	$0	$59,737	$0	$0
(52201) Retirement Contributions	$9,176,173	$8,888,507	$10,832,668	$12,090,145
(52202) Pension Related-Frs/His	$0	-$1,553,408	$0	$0
(52301) Life & Health Insurance	$4,858,436	$5,362,426	$5,244,360	$6,060,182
(52401) Worker's Compensation	$1,219,056	$1,228,587	$1,205,029	$1,297,706
(52601) Opeb-Other Post Emp Bene	$0	-$147,234	$0	$0
PERSONNEL SERVICES TOTAL	**$48,625,580**	**$46,712,125**	**$54,331,665**	**$59,440,855**
Operating Expenses				
(53101) Professional Services	$93,500	$67,610	$35,750	$76,000

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(53401) Other Contractual Service	$1,227,740	$1,368,060	$1,411,407	$873,238
(54001) Travel & Per Diem	$57,370	$63,937	$60,030	$79,030
(54101) Communications	$519,718	$469,226	$535,455	$572,438
(54201) Postage & Freight	$66,946	$55,792	$66,700	$68,699
(54301) Utility Services	$383,800	$323,725	$402,800	$415,118
(54401) Rentals & Leases	$25,433	$16,545	$27,247	$33,247
(54501) Insurance/Surety Bonds	$1,045,341	$936,471	$1,135,750	$1,453,650
(54503) Premium-Property/Building	$55,678	$55,678	$49,888	$45,602
(54504) Premium-Vehicle	$213,715	$213,715	$260,599	$304,034
(54601) Repair & Maintenance	$2,025,714	$1,273,778	$2,160,400	$1,794,374
(54608) Vehicle Repair & Maintenance	$1,506,661	$1,293,994	$2,247,150	$1,932,400
(54701) Printing & Binding	$32,450	$141,977	$32,100	$39,600
(54801) Promotional Activities	$45,950	$33,688	$49,200	$66,700
(54901) Other Current Chgs & Obl.	$25,000	$18,968	$25,000	$23,000
(54931) Host Ordinance Items	$6,000	$5,889	$10,500	$9,250
(54934) Cost Alloc-Indirect	$704,550	$704,550	$1,221,600	$1,428,750
(55101) Office Supplies	$92,949	$48,942	$81,500	$85,000
(55201) Operating Supplies	$2,529,800	$2,554,925	$3,122,152	$3,885,550
(55203) Computer Equip Under $5K	$0	$1,145	$0	$0
(55204) Fuel	$1,295,976	$930,089	$1,268,100	$1,269,350
(55206) Capital Under $5K	$0	$182,334	$0	$0
(55401) Book/Publ/Subscript/Membership	$68,351	$57,423	$68,115	$59,715
(55403) SBITA Agreements	$0	$523,744	$37,350	$432,970
(55501) Training/Registration	$167,237	$63,132	$167,615	$172,015
(55901) Depreciation	$950,000	$1,537,203	$1,120,000	$1,600,000
(55902) Depreciation-Leases	$0	$1,569,651	$1,402,000	$1,600,000
OPERATING EXPENSES TOTAL	**$13,139,879**	**$14,512,190**	**$16,998,408**	**$18,319,730**
Capital Outlay				
(56201) Buildings	$0	$150,403	$0	$170,000
(56401) Machinery & Equipment	$150,150	$3,523,472	$130,000	$317,792
(56402) Vehicles	$0	$15,880	$0	$0
(56499) Equip Yr End Reclass	$0	-$3,369,063	$0	$0
(56813) Lease-Equip Right to Use	$1,502,712	$872,153	$2,072,368	$2,063,868
CAPITAL OUTLAY TOTAL	**$1,652,862**	**$1,192,845**	**$2,202,368**	**$2,551,660**
Debt Service				
(57101) Debt Service Principal	$300,000	$0	$350,000	$700,000
(57201) Debt Service Interest	$0	$404,078	$0	$0
DEBT SERVICE TOTAL	**$300,000**	**$404,078**	**$350,000**	**$700,000**
Grants And Aids				
(58201) Aids To Private Organiz.	$0	$10,000	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$10,000**	**$0**	**$0**
Other Uses				
(59101) Transfers	$1,276,500	$1,276,500	$1,222,439	$1,240,253
(59143) Transfer To 143	$500,000	$500,000	$500,000	$500,000
(59801) Reserves	$150,894	$0	$2,032,532	$1,232,796
OTHER USES TOTAL	**$1,927,394**	**$1,776,500**	**$3,754,971**	**$2,973,049**
TOTAL	**$65,645,715**	**$64,607,738**	**$77,637,412**	**$83,985,294**

Fire Rescue - Main

Fire Services - Main

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$11,489,579	$10,062,934	$12,994,338	$13,890,198
(51301) Other Salaries & Wages	$573,950	$91,088	$400,000	$103,950
(51302) Other Salaries&Wages-Vff	$0	$151,781	$0	$200,000
(51304) Other Salaries - Terminal Pay	$0	$148,983	$0	$0
(51401) Overtime	$1,600,000	$2,354,703	$1,600,000	$2,000,000
(51501) Special Pay	$612,336	$665,885	$703,044	$898,500
(52101) FICA Taxes	$1,092,112	$994,789	$1,200,850	$1,307,110
(52102) FICA Pretax Savings	$0	$29,352	$0	$0
(52201) Retirement Contributions	$4,616,145	$4,282,038	$5,298,459	$6,026,884
(52301) Life & Health Insurance	$2,160,428	$2,784,656	$2,228,270	$2,673,948
(52401) Worker's Compensation	$726,338	$726,338	$678,695	$740,040
PERSONNEL SERVICES TOTAL	**$22,870,888**	**$22,292,548**	**$25,103,656**	**$27,840,630**
Operating Expenses				
(53101) Professional Services	$78,500	$67,260	$35,750	$76,000
(53401) Other Contractual Service	$39,400	$67,886	$65,650	$60,300
(54001) Travel & Per Diem	$31,980	$33,152	$32,580	$42,580
(54101) Communications	$113,500	$142,440	$149,500	$156,750
(54201) Postage & Freight	$1,650	$1,573	$1,900	$1,900
(54301) Utility Services	$331,750	$279,369	$351,300	$356,450
(54401) Rentals & Leases	$11,155	$4,768	$13,647	$14,147
(54501) Insurance/Surety Bonds	$1,045,341	$936,471	$1,135,750	$1,453,650
(54503) Premium-Property/Building	$19,265	$19,265	$17,262	$15,779
(54601) Repair & Maintenance	$351,300	$377,265	$374,630	$368,000
(54608) Vehicle Repair & Maintenance	$397,500	$409,693	$685,000	$700,000
(54701) Printing & Binding	$2,750	$102,503	$2,000	$2,000
(54801) Promotional Activities	$13,750	$15,256	$18,000	$35,500
(54931) Host Ordinance Items	$0	$1,480	$2,500	$3,250
(55101) Office Supplies	$14,000	$7,717	$11,500	$11,500
(55201) Operating Supplies	$1,350,200	$856,533	$1,259,750	$1,277,750
(55204) Fuel	$286,250	$225,602	$259,750	$259,750
(55206) Capital Under $5K	$0	$36,621	$0	$0
(55401) Book/Publ/Subscript/Membership	$14,825	$12,731	$12,175	$12,175
(55403) SBITA Agreements	$0	$107,789	$0	$123,138
(55501) Training/Registration	$74,055	$36,689	$74,055	$74,800
OPERATING EXPENSES TOTAL	**$4,177,171**	**$3,742,063**	**$4,502,699**	**$5,045,419**
Capital Outlay				
(56201) Buildings	$0	$150,403	$0	$170,000
(56401) Machinery & Equipment	$145,150	$98,414	$110,000	$292,792
(56813) Lease-Equip Right to Use	$145,000	$0	$153,500	$145,000
CAPITAL OUTLAY TOTAL	**$290,150**	**$248,817**	**$263,500**	**$607,792**
Other Uses				
(59101) Transfers	$247,391	$247,391	$284,306	$287,565

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(59801) Reserves	$2,289	$0	$2,032,532	$0
OTHER USES TOTAL	**$249,680**	**$247,391**	**$2,316,838**	**$287,565**
TOTAL	**$27,587,889**	**$26,530,819**	**$32,186,693**	**$33,781,406**

Budget Summary: The total budget for Fire Services - Main increased from $32,186,693 in FY 2025-26 to $33,781,406 in FY 2026-27, reflecting an increase of $1,594,713 or approximately 4.95%.

Fire Rescue - Pensacola Beach

Public Safety - Fire Rescue - Beach

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,075,411	$921,098	$1,163,168	$1,186,723
(51304) Other Salaries - Terminal Pay	$0	$12,738	$0	$0
(51401) Overtime	$200,000	$168,620	$200,000	$200,000
(51501) Special Pay	$98,700	$115,162	$128,364	$130,920
(52101) FICA Taxes	$105,121	$89,070	$114,102	$116,100
(52102) FICA Pretax Savings	$0	$2,301	$0	$0
(52201) Retirement Contributions	$450,571	$401,309	$524,870	$557,050
(52301) Life & Health Insurance	$204,250	$269,727	$209,000	$223,250
(52401) Worker's Compensation	$71,179	$71,179	$66,120	$67,262
PERSONNEL SERVICES TOTAL	**$2,205,232**	**$2,051,203**	**$2,405,624**	**$2,481,305**
Operating Expenses				
(53401) Other Contractual Service	$0	$0	$0	$1,550
(54101) Communications	$635	$415	$1,835	$5,950
(54301) Utility Services	$35,250	$32,909	$35,500	$45,668
(54601) Repair & Maintenance	$500	$256	$1,250	$12,000
(55201) Operating Supplies	$15,000	$536	$15,000	$16,600
(55204) Fuel	$4,500	$1,898	$3,250	$4,500
OPERATING EXPENSES TOTAL	**$55,885**	**$36,013**	**$56,835**	**$86,268**
TOTAL	**$2,261,117**	**$2,087,216**	**$2,462,459**	**$2,567,573**

Budget Summary: The total budget for Fire Rescue - Beach increased from $2,462,459 in FY 2025-26 to $2,567,573 in FY 2026-27, reflecting an increase of $105,114 or approximately 4.27%.

Emergency Management

Public Safety - Emergency Management

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$168,791	$119,009	$87,899	$100,300
(51301) Other Salaries & Wages	$0	$646	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$988	$0	$0
(51401) Overtime	$5,000	$5,627	$5,000	$5,000
(52101) FICA Taxes	$13,295	$9,360	$7,107	$7,882
(52102) FICA Pretax Savings	$0	$335	$0	$0
(52201) Retirement Contributions	$23,688	$17,421	$13,034	$14,003
(52301) Life & Health Insurance	$39,238	$30,731	$29,150	$31,843
(52401) Worker's Compensation	$279	$279	$112	$125
PERSONNEL SERVICES TOTAL	**$250,291**	**$184,396**	**$142,302**	**$159,153**
Operating Expenses				
(53101) Professional Services	$15,000	$350	$0	$0
(53401) Other Contractual Service	$50,700	$0	$50,700	$40,700
(54001) Travel & Per Diem	$10,990	$1,503	$11,450	$9,450
(54101) Communications	$16,291	$8,754	$21,300	$16,300
(54201) Postage & Freight	$196	$33	$200	$200
(54401) Rentals & Leases	$1,600	$0	$1,600	$1,600
(54601) Repair & Maintenance	$38,187	$16,212	$40,160	$40,160
(54608) Vehicle Repair & Maintenance	$11,661	$5,360	$12,400	$12,400
(54701) Printing & Binding	$14,100	$23,093	$14,000	$14,000
(54801) Promotional Activities	$23,700	$7,934	$23,700	$18,700
(55101) Office Supplies	$39,000	$744	$39,000	$32,500
(55201) Operating Supplies	$19,500	$103,495	$20,000	$20,000
(55204) Fuel	$15,426	$10,940	$15,300	$15,300
(55401) Book/Publ/Subscript/Membership	$5,526	$9,307	$7,940	$7,940
(55501) Training/Registration	$4,807	$0	$4,340	$4,340
OPERATING EXPENSES TOTAL	**$266,684**	**$187,724**	**$262,090**	**$233,590**
Capital Outlay				
(56401) Machinery & Equipment	$0	$71,875	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$71,875**	**$0**	**$0**
TOTAL	**$516,975**	**$443,995**	**$404,392**	**$392,743**

Budget Summary: The total budget for Emergency Management decreased from $404,392 in FY 2025-26 to $392,743 in FY 2026-27, reflecting a decrease of $11,649 or approximately 2.88%.

Emergency Medical Services

EMS Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$9,214,673	$8,869,385	$11,125,656	$12,464,920
(51301) Other Salaries & Wages	$700,000	$1,026,543	$700,000	$700,000
(51304) Other Salaries - Terminal Pay	$0	$140,519	$0	$0
(51401) Overtime	$1,425,000	$1,815,460	$1,425,000	$1,425,000
(51501) Special Pay	$99,148	$170,530	$145,972	$143,236
(52101) FICA Taxes	$875,071	$904,994	$1,024,843	$1,104,052
(52102) FICA Pretax Savings	$0	$21,424	$0	$0
(52201) Retirement Contributions	$3,524,909	$3,637,047	$4,351,469	$4,888,546
(52202) Pension Related-Frs/His	$0	-$1,553,408	$0	$0
(52301) Life & Health Insurance	$1,905,760	$1,762,631	$2,233,880	$2,551,865
(52401) Worker's Compensation	$385,841	$395,602	$433,455	$465,344
(52601) Opeb-Other Post Emp Bene	$0	-$147,234	$0	$0
PERSONNEL SERVICES TOTAL	**$18,130,402**	**$17,043,494**	**$21,440,275**	**$23,742,963**
Operating Expenses				
(53401) Other Contractual Service	$534,430	$582,870	$718,852	$265,000
(54001) Travel & Per Diem	$9,900	$21,754	$11,500	$21,500
(54101) Communications	$100,672	$98,962	$102,200	$132,200
(54201) Postage & Freight	$63,000	$54,082	$63,000	$64,999
(54301) Utility Services	$16,800	$11,447	$16,000	$13,000
(54401) Rentals & Leases	$12,678	$11,778	$12,000	$17,500
(54503) Premium-Property/Building	$36,413	$36,413	$32,626	$29,823
(54504) Premium-Vehicle	$213,715	$213,715	$260,599	$304,034
(54601) Repair & Maintenance	$55,386	$518,662	$55,700	$61,300
(54608) Vehicle Repair & Maintenance	$1,072,500	$868,438	$1,529,750	$1,200,000
(54701) Printing & Binding	$15,000	$16,381	$15,500	$23,000
(54801) Promotional Activities	$5,000	$9,068	$5,000	$10,000
(54901) Other Current Chgs & Obl.	$25,000	$18,928	$25,000	$23,000
(54931) Host Ordinance Items	$4,000	$2,620	$6,000	$6,000
(54934) Cost Alloc-Indirect	$704,550	$704,550	$1,221,600	$1,428,750
(55101) Office Supplies	$26,950	$31,581	$20,000	$30,000
(55201) Operating Supplies	$1,087,400	$1,532,908	$1,773,057	$2,520,000
(55204) Fuel	$960,000	$676,110	$960,000	$960,000
(55206) Capital Under $5K	$0	$76,558	$0	$0
(55401) Book/Publ/Subscript/Membership	$45,500	$28,406	$45,500	$37,700
(55403) SBITA Agreements	$0	$249,206	$37,350	$304,850
(55501) Training/Registration	$54,500	$14,491	$63,345	$64,000
(55901) Depreciation	$950,000	$1,537,203	$1,120,000	$1,600,000
(55902) Depreciation-Leases	$0	$1,569,651	$1,402,000	$1,600,000
OPERATING EXPENSES TOTAL	**$5,993,394**	**$8,885,781**	**$9,496,579**	**$10,716,656**
Capital Outlay				
(56401) Machinery & Equipment	$0	$3,353,183	$0	$0
(56402) Vehicles	$0	$15,880	$0	$0
(56499) Equip Yr End Reclass	$0	-$3,369,063	$0	$0
(56813) Lease-Equip Right to Use	$1,357,712	$0	$1,918,868	$1,918,868

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
CAPITAL OUTLAY TOTAL	**$1,357,712**	**$0**	**$1,918,868**	**$1,918,868**
Debt Service				
(57101) Debt Service Principal	$300,000	$0	$350,000	$700,000
(57201) Debt Service Interest	$0	$344,290	$0	$0
DEBT SERVICE TOTAL	**$300,000**	**$344,290**	**$350,000**	**$700,000**
Other Uses				
(59101) Transfers	$370,887	$370,887	$279,911	$294,466
(59143) Transfer To 143	$500,000	$500,000	$500,000	$500,000
(59801) Reserves	$138,605	$0	$0	$1,203,137
OTHER USES TOTAL	**$1,009,492**	**$870,887**	**$779,911**	**$1,997,603**
TOTAL	**$26,791,000**	**$27,144,452**	**$33,985,633**	**$39,076,090**

Budget Summary: The total budget for Emergency Medical Services increased from $33,985,633 in FY 2025-26 to $39,076,090 in FY 2026-27, reflecting an increase of $5,090,457 or approximately 14.98%.



Public Safety Grants

Public Safety - Public Safety Grants

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$139,744	$144,533	$144,979	$142,587
(51401) Overtime	$11,580	$21,511	$0	$1,821
(51501) Special Pay	$3,600	$0	$3,600	$3,600
(52101) FICA Taxes	$10,966	$12,541	$11,366	$11,184
(52102) FICA Pretax Savings	$0	$191	$0	$0
(52201) Retirement Contributions	$19,539	$22,644	$20,846	$19,866
(52301) Life & Health Insurance	$25,263	$33,235	$25,850	$25,733
(52401) Worker's Compensation	$230	$0	$180	$177
PERSONNEL SERVICES TOTAL	**$210,922**	**$234,655**	**$206,821**	**$204,968**
Operating Expenses				
(53401) Other Contractual Service	$0	$274,414	$0	$0
(54601) Repair & Maintenance	$0	$6,193	$0	$0
(55201) Operating Supplies	$5,000	$272	$0	$0
(55206) Capital Under $5K	$0	$55,625	$0	$0
OPERATING EXPENSES TOTAL	**$5,000**	**$336,504**	**$0**	**$0**
Capital Outlay				
(56401) Machinery & Equipment	$0	$71,875	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$71,875**	**$0**	**$0**
Grants And Aids				
(58201) Aids To Private Organiz.	$0	$10,000	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$10,000**	**$0**	**$0**
TOTAL	**$215,922**	**$653,033**	**$206,821**	**$204,968**

Budget Summary: The total budget for Public Safety Grants decreased from $206,821 in FY 2025-26 to $204,968 in FY 2026-27, reflecting a decrease of $1,853 or approximately 0.90%.

Public Safety - CORE Program
Opioid Abatement Fund

Opioid Abatement Funds, provided by the State of Florida, will be used to support a program that includes on demand mobile treatment teams offering medication-assisted treatment. These mobile teams will provide onsite assessments, recovery support services, and medications for substance abuse. Escambia County will staff the Coordinated Opioid Recovery Effort (CORE) with four (4) Registered Nurses to provide services as outlined in the CORE treatment protocols established by the Florida Department of Health Statement of Work. Floridians battling with addiction can utilize CORE for stabilization and to receive medically assisted treatment that is specialized to sustain an addiction-free pathway to success. This program is designed to act as a bridge for patients seeking assistance for opioid recovery.

Public Safety - Opioid Abatement

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$172,443	$155,337	$68,816	$70,192
(51301) Other Salaries & Wages	$0	$1,383	$1,140	$0
(51304) Other Salaries - Terminal Pay	$0	$8,125	$0	$0
(51401) Overtime	$0	$16,897	$0	$0
(51501) Special Pay	$0	$0	$0	$1,140
(52101) FICA Taxes	$13,192	$13,989	$5,352	$5,457
(52102) FICA Pretax Savings	$0	$625	$0	$0
(52201) Retirement Contributions	$23,504	$25,205	$13,598	$9,694
(52301) Life & Health Insurance	$20,934	$21,595	$8,360	$8,930
(52401) Worker's Compensation	$5,794	$5,794	$2,175	$1,131
PERSONNEL SERVICES TOTAL	**$235,867**	**$248,951**	**$99,441**	**$96,544**
Operating Expenses				
(55201) Operating Supplies	$0	$0	$1,645	$0
OPERATING EXPENSES TOTAL	**$0**	**$0**	**$1,645**	**$0**
TOTAL	**$235,867**	**$248,951**	**$101,086**	**$96,544**

Budget Summary: The total budget for the CORE Program/Opioid Abatement Fund decreased from $101,086 in FY 2025-26 to $96,544 in FY 2026-27, reflecting a decrease of $4,542 or approximately 4.49%.

Public Safety Administration

Public Safety - Public Safety Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$250,211	$216,124	$186,591	$193,674
(52101) FICA Taxes	$19,142	$16,566	$14,274	$14,671
(52102) FICA Pretax Savings	$0	$455	$0	$0
(52201) Retirement Contributions	$66,032	$51,964	$37,562	$36,745
(52301) Life & Health Insurance	$32,250	$32,033	$29,150	$31,138
(52401) Worker's Compensation	$401	$401	$226	$232
PERSONNEL SERVICES TOTAL	**$368,036**	**$317,542**	**$267,803**	**$276,460**
Operating Expenses				
(54201) Postage & Freight	$1,000	$0	$500	$500
(55201) Operating Supplies	$1,500	$187	$1,500	$0
(55401) Book/Publ/Subscript/Membership	$0	$195	$0	$0
OPERATING EXPENSES TOTAL	**$2,500**	**$382**	**$2,000**	**$500**
Other Uses				
(59801) Reserves	$10,000	$0	$0	$0
OTHER USES TOTAL	**$10,000**	**$0**	**$0**	**$0**
TOTAL	**$380,536**	**$317,925**	**$269,803**	**$276,960**

Budget Summary: The total budget for Public Safety Administration increased from $269,803 in FY 2025-26 to $276,960 in FY 2026-27, reflecting an increase of $7,157 or approximately 2.65%.

Public Safety Business Operations

Public Safety - Business Operations

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$66,562	$72,787	$62,193	$66,654
(51304) Other Salaries - Terminal Pay	$0	$9,014	$0	$0
(51401) Overtime	$0	$37	$0	$0
(52101) FICA Taxes	$5,092	$5,085	$4,758	$5,076
(52102) FICA Pretax Savings	$0	$280	$0	$0
(52201) Retirement Contributions	$9,653	$12,258	$9,426	$10,019
(52301) Life & Health Insurance	$8,063	$20,648	$7,700	$8,225
(52401) Worker's Compensation	$107	$107	$75	$80
PERSONNEL SERVICES TOTAL	**$89,477**	**$120,217**	**$84,152**	**$90,054**
TOTAL	**$89,477**	**$120,217**	**$84,152**	**$90,054**

Budget Summary: The total budget for Business Operations increased from $84,152 in FY 2025-26 to $90,054 in FY 2026-27, reflecting an increase of $5,902 or approximately 7.01%.

Public Safety Communications

Public Safety - Communications

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,754,057	$1,496,642	$1,791,835	$1,845,069
(51301) Other Salaries & Wages	$90,000	$49,377	$65,000	$65,000
(51304) Other Salaries - Terminal Pay	$0	$30,407	$0	$0
(51401) Overtime	$260,000	$443,370	$300,000	$300,000
(51501) Special Pay	$25,272	$19,509	$30,096	$31,200
(52101) FICA Taxes	$162,894	$151,997	$167,300	$167,576
(52102) FICA Pretax Savings	$0	$4,038	$0	$0
(52201) Retirement Contributions	$310,583	$298,191	$325,124	$309,137
(52301) Life & Health Insurance	$387,000	$338,736	$396,000	$423,000
(52401) Worker's Compensation	$3,407	$3,407	$2,646	$2,651
PERSONNEL SERVICES TOTAL	**$2,993,213**	**$2,835,673**	**$3,078,001**	**$3,143,633**
Operating Expenses				
(53401) Other Contractual Service	$108,210	$731	$68,955	$1,500
(54001) Travel & Per Diem	$2,500	$1,733	$2,500	$2,500
(54101) Communications	$36,000	$6,270	$11,000	$11,000
(54201) Postage & Freight	$500	$87	$500	$500
(54601) Repair & Maintenance	$1,347,941	$121,325	$1,372,560	$1,258,333
(54608) Vehicle Repair & Maintenance	$5,000	$859	$0	$0
(54801) Promotional Activities	$2,000	$0	$1,000	$1,000
(54931) Host Ordinance Items	$2,000	$1,789	$2,000	$0
(55101) Office Supplies	$10,499	$7,370	$8,500	$8,500
(55201) Operating Supplies	$12,200	$8,837	$12,200	$12,200
(55203) Computer Equip Under $5K	$0	$1,145	$0	$0
(55204) Fuel	$5,000	$0	$5,000	$5,000
(55206) Capital Under $5K	$0	$13,529	$0	$0
(55401) Book/Publ/Subscript/Membership	$500	$3,686	$500	$500
(55403) SBITA Agreements	$0	$161,767	$0	$0
(55501) Training/Registration	$16,700	$5,272	$8,700	$11,700
OPERATING EXPENSES TOTAL	**$1,549,050**	**$334,402**	**$1,493,415**	**$1,312,733**
Capital Outlay				
(56401) Machinery & Equipment	$5,000	$0	$20,000	$25,000
(56813) Lease-Equip Right to Use	$0	$872,153	$0	$0
CAPITAL OUTLAY TOTAL	**$5,000**	**$872,153**	**$20,000**	**$25,000**
Debt Service	$0	$59,788	$0	$0
TOTAL	**$4,547,263**	**$4,102,016**	**$4,591,416**	**$4,481,366**

Budget Summary: The total budget for Public Safety Communications decreased from $4,591,416 in FY 2025-26 to $4,481,366 in FY 2026-27, reflecting a decrease of $110,050 or approximately 2.40%.

E-911 Communications

Public Safety - E-911 Communications

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$495,000	$442,160	$507,250	$504,188
(54001) Travel & Per Diem	$2,000	$5,794	$2,000	$2,000
(54101) Communications	$242,000	$208,827	$239,000	$245,000
(54201) Postage & Freight	$500	$0	$500	$500
(54601) Repair & Maintenance	$229,000	$238,006	$312,700	$51,181
(54801) Promotional Activities	$1,500	$1,431	$1,500	$1,500
(55101) Office Supplies	$1,500	$1,420	$1,500	$1,500
(55201) Operating Supplies	$15,000	$7,560	$15,000	$15,000
(55401) Book/Publ/Subscript/Membership	$1,000	$2,820	$1,000	$1,000
(55501) Training/Registration	$15,000	$5,977	$15,000	$15,000
OPERATING EXPENSES TOTAL	**$1,002,500**	**$913,994**	**$1,095,450**	**$836,869**
Other Uses	$0	$0	$0	$29,659
TOTAL	**$1,002,500**	**$913,994**	**$1,095,450**	**$866,528**

Budget Summary: The total budget for E-911 Communications decreased from $1,095,450 in FY 2025-26 to $866,528 in FY 2026-27, reflecting a decrease of $228,922 or approximately 20.90%.

E-911 Transfers

Public Safety - E911 Transfers

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Other Uses				
(59101) Transfers	$658,222	$658,222	$658,222	$658,222
OTHER USES TOTAL	**$658,222**	**$658,222**	**$658,222**	**$658,222**
TOTAL	**$658,222**	**$658,222**	**$658,222**	**$658,222**

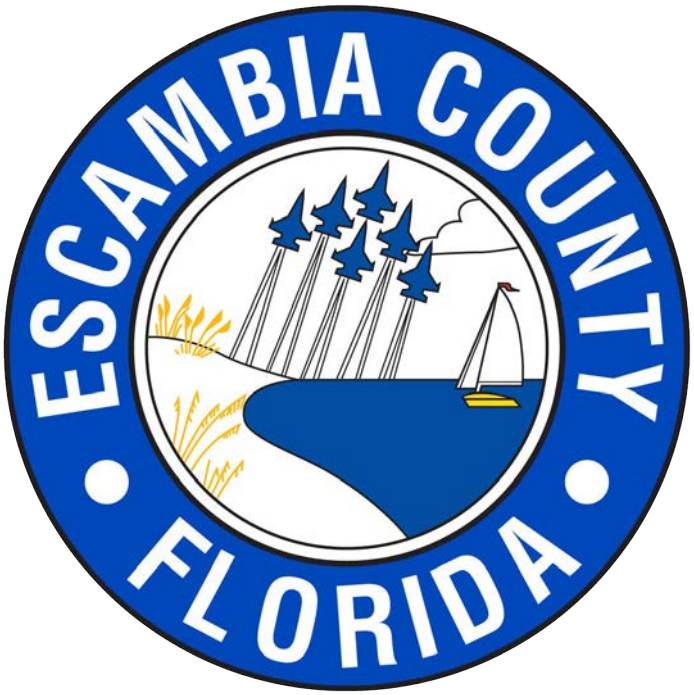
Budget Summary: The total budget for E-911 Transfers remained unchanged at $658,222 for both FY 2025-26 and FY 2026/27.

SRI Public Safety

Public Safety - SRI Public Safety

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$303,139	$292,925	$422,036	$344,995
(51301) Other Salaries & Wages	$657,000	$754,564	$657,000	$657,000
(51304) Other Salaries - Terminal Pay	$0	$2,940	$0	$0
(51401) Overtime	$5,000	$18,081	$5,000	$5,000
(52101) FICA Taxes	$73,834	$79,855	$82,929	$77,035
(52102) FICA Pretax Savings	$0	$735	$0	$0
(52201) Retirement Contributions	$131,549	$140,431	$238,280	$218,201
(52301) Life & Health Insurance	$75,250	$68,433	$77,000	$82,250
(52401) Worker's Compensation	$25,480	$25,480	$21,345	$20,664
PERSONNEL SERVICES TOTAL	**$1,271,252**	**$1,383,445**	**$1,503,590**	**$1,405,145**
Operating Expenses				
(54001) Travel & Per Diem	$0	$0	$0	$1,000
(54101) Communications	$10,620	$3,558	$10,620	$5,238
(54201) Postage & Freight	$100	$17	$100	$100
(54601) Repair & Maintenance	$3,400	$2,052	$3,400	$3,400
(54608) Vehicle Repair & Maintenance	$20,000	$9,644	$20,000	$20,000
(54701) Printing & Binding	$600	$0	$600	$600
(54901) Other Current Chgs & Obl.	$0	$40	$0	$0
(55101) Office Supplies	$1,000	$110	$1,000	$1,000
(55201) Operating Supplies	$24,000	$44,868	$24,000	$24,000
(55204) Fuel	$24,800	$15,539	$24,800	$24,800
(55401) Book/Publ/Subscript/Membership	$1,000	$277	$1,000	$400
(55403) SBITA Agreements	$0	$4,982	$0	$4,982
(55501) Training/Registration	$2,175	$703	$2,175	$2,175
OPERATING EXPENSES TOTAL	**$87,695**	**$81,792**	**$87,695**	**$87,695**
TOTAL	**$1,358,947**	**$1,465,238**	**$1,591,285**	**$1,492,840**

Budget Summary: The total budget for SRI Public Safety decreased from $1,591,285 in FY 2025-26 to $1,492,840 in FY 2026-27, reflecting a decrease of $98,445 or approximately 6.19%.



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Public Works



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

Road Maintenance Division

- Provide maintenance and repair to the transportation and drainage infrastructure, which is performed through three operational task groups:
    1. **Road Maintenance** - Maintenance of roads and drainage systems; services include mowing of rights-of-way, dirt road grading, pothole repair, tree trimming and dead tree removal, road shoulder repair, driveway repair, cleaning, repair and maintenance of drainage structures and street sweeping
    2. **Holding Pond Maintenance** – Maintenance and repair of holding ponds as required by NPDES permit
    3. **Sign Maintenance** – Maintenance and upgrade of traffic control sign systems according to MUTCD standards and regulations

Fleet Maintenance Division

- Ensure vehicles and equipment are safe and fully operational; perform preventative maintenance services on light, heavy, and miscellaneous equipment on a scheduled basis; perform repairs as needed; and maintain replacement schedules for vehicles and equipment
- Provide road and field service repairs on disabled vehicles, towing service, in-house tire repairs for all BCC vehicles, and schedule replacement due to wear and/or damage

- Provide warehouse services for the Fleet Division and the Road Division, inventory and usage reports to all BCC departments/divisions for cost accounting, and Tier 2 reporting under Federal Code Regulations
- Manage all fuel and lubricant purchases, storage and distribution to all BCC and elected officials' agencies
- Inspect all sites monthly to ensure Florida DEP compliance
- Oversee and perform maintenance on 32 storage sites featuring nine fueling islands, nine fire stations and 14 generator sets

Pensacola Beach

- Maintain and enhance landscaping and sprinkler system
- Maintain public parking lots
- Maintain and repair dune crosswalks, piers and docks, boardwalks, picnic shelters, lights and electrical
- Clean up all beaches, parking areas, roadways and other public areas
- Maintain and clean public restrooms and showers
- Maintain and clean the recreational trail
- Maintain recreational facilities
- Pave and repair streets and parking lots
- Storm water management
- Create and maintain information and regulatory signs
- Maintain, repair, clean governmental buildings
- Repair and maintain SRIA, PW's and Public Safety's Pensacola Beach vehicles and equipment
- Utilities management
- Turtle monitoring program
- Monitor beach nourishment and beach erosion
- Hurricane evacuation and return and clean-up
- Maintain and repair Gulf Fishing Pier
- Maintain and repair Quietwater Pier

Goals

Road Maintenance Division

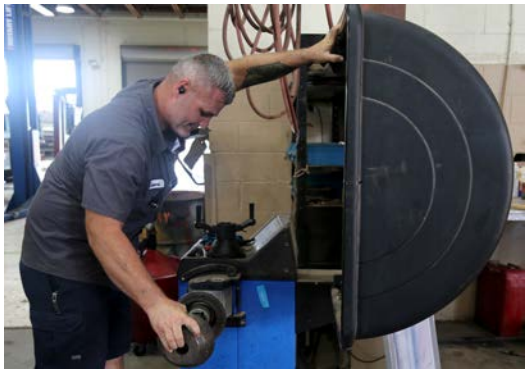
The Road Maintenance Division's main goal is to become fully staffed – achieving this goal will bring efficiency in all areas of the Road Maintenance operations.

Fleet Maintenance Division

The Fleet Maintenance Division's goal is to pursue a stand-alone shop for Emergency Vehicle repairs at the Public Works Fleet Operations location -- achieving this goal will result in operational and financial efficiencies for the County. Additionally, service of the First Responder Fleet will be much improved.

Pensacola Beach Public Works

Pensacola Beach Public Works' goal is to seek out and implement technology to assist in the collection and removal of trash from the beach --achieving this goal will bring efficiency to the operations and provide better service to the Beach patrons.





Accomplishments

- Repaired 4,458 potholes as of 4/29/2026
- Holding Pond Rehabilitation of 49 Ponds as of 4/29/2026
- Completed 24 Neighborhood Clean Sweeps as of 4/29/2026
- Completed 8,265 maintenance workorders as of 4/29/2026
- Repaired and reopened five north end roads after April rain event; Pine Forest Rd in Walnut Hill, Nokomis Rd, Meadows Ln, Old Flomaton Rd, and Macks Rd
- Prepared for, set up, worked, and cleaned up after 95 separate Pensacola Beach events, many with upwards of 80,000 people daily
- Applied oil treatment to 2,500 square feet of Beach Boardwalk
- Re-decked two wooden walkovers on Ft. Pickens Road
- Pruned palm trees on Via DeLuna

Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Reported Potholes Patched within 48 hours	95%	95%	95%	95%
Row Mowing*, Complete Four Cycles Per Year	75%	75%	80%	80%
Dirt Road Grading, Complete Route Every Four Weeks	100%	100%	100%	100%
Holding Pond Mowing, Complete Two Cycles Per Year	100%	100%	100%	100%
Street Sweeping, Complete Four Cycles Per Year**	50%	60%	55%	55%
Inspect / Repair All Signs Twice Per Year	100%	100%	100%	100%
Sidewalk Maintenance (98 mi.); Complete Four Cycles Per Year***	75%	100%	75%	75%
Number of Fleet Repair / Maintenance Work Orders****	6,700	5,497	6,150	6,000
Number of Fleet Preventive Maintenance Services****	1,400	1,537	2,100	2,000
Number of Gallons of Fuel Delivered	1,800,000	1,898,184	1,800,000	2,000,000
Number of Gallons of Lubricant Delivered	6,600	5,858	7,000	6,000

**Row mowing figures reflected include the arterial and collector roads only. If smaller roads maintained in the districts are included, percentage would be less.*

***Street sweeping estimates for current and next FY reflect loss of personnel/positions and additional curb miles yearly.*

****Sidewalk maintenance figures reflect loss of inmate crews in prior FYs and less than full staffing in current and next FY.*

*****Fleet estimates reflect increases due to possible consolidation of Fleet services.*

Benchmarking

	Escambia County	Industry Peer Average
Row Mowing	.63 hours/acres	.65 hours/acres
Pothole Patching	9,000 man hours/ton	7,497 man hours/ton
Sign Maintenance (Ground signs, 30 square feet or less)	.416 man hours/sign	.595 man hours/sign
Average Hourly Shop Rate for Fleet Maintenance	$52.00	$72.64
Average Percent of Available Hours Billed for Fleet Maintenance	67%	74.49%

Average Number of Gallons for Fuel Managed	1,898,184	1,803,738
Average Number of Gallons of Lubricant Managed	5,497	3,900
Resurfacing Cost Per Mile with Curb and Gutter, No Striping	$148,000	$352,800

Benchmark Sources:
Fleet: Shop rate - Lake County, FL $68.00, Leon County, FL $78.00, Okaloosa County $71.92 (avg)
Billable hours: Ref. Florida Benchmarking Consortium 2012-2013; 11 Florida Counties reporting
Fuel: Ref. Florida Benchmarking Consortium 2012-2013; 13 Florida Counties reporting

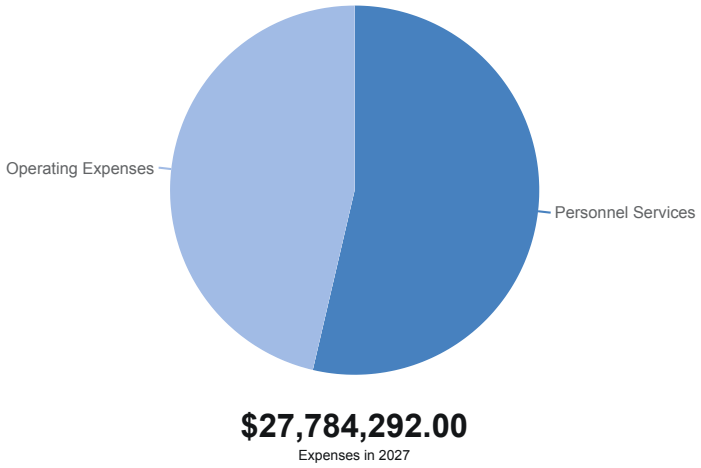
Funding Priorities

Major Issues Funded	Amount
Road and Right-of-Way Maintenance	$10,863,667
Street Sign Maintenance	$726,581
Holding Pond Maintenance	$1,612,436
Fleet Maintenance	$3,945,929
Fuel Distribution	$7,431,169
Pensacola Beach Maintenance	$3,667,705

Significant Changes for Fiscal Year 2026/2027

Public Works has transitioned to a new work order software, Brightly, for our work order recording and tracking. This program is a work-in-progress, and we are working through challenges of obtaining and ensuring accurate documentation and reporting.

Public Works Department by Expense Type



Public Works Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$9,350,123	$8,328,135	$9,326,867	$9,675,558
(51301) Other Salaries & Wages	$12,000	$577	$10,000	$10,000
(51304) Other Salaries - Terminal Pay	$0	$170,149	$0	$0
(51401) Overtime	$190,000	$153,083	$190,000	$190,000
(51501) Special Pay	$66,600	$23,910	$72,432	$85,380
(52101) FICA Taxes	$735,308	$630,216	$734,346	$739,306

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(52102) FICA Pretax Savings	$0	$31,648	$0	$0
(52201) Retirement Contributions	$1,395,091	$1,224,661	$1,450,436	$1,405,082
(52301) Life & Health Insurance	$2,119,900	$2,315,510	$2,147,200	$2,305,350
(52401) Worker's Compensation	$642,393	$642,393	$539,691	$493,667
PERSONNEL SERVICES TOTAL	**$14,511,415**	**$13,520,283**	**$14,470,972**	**$14,904,343**
Operating Expenses				
(53101) Professional Services	$0	$0	$20,000	$20,000
(53401) Other Contractual Service	$802,997	$501,882	$663,141	$617,797
(54001) Travel & Per Diem	$5,922	$481	$14,922	$2,422
(54101) Communications	$93,384	$74,980	$93,384	$62,880
(54201) Postage & Freight	$990	$104	$990	$990
(54301) Utility Services	$579,720	$545,846	$579,720	$571,920
(54401) Rentals & Leases	$37,424	$10,531	$37,424	$25,616
(54501) Insurance/Surety Bonds	$0	$12,613	$15,000	$34,902
(54504) Premium-Vehicle	$694,936	$694,936	$695,494	$642,845
(54601) Repair & Maintenance	$972,100	$974,963	$1,102,100	$1,099,600
(54608) Vehicle Repair & Maintenance	$1,075,000	$708,779	$1,090,000	$1,090,000
(54701) Printing & Binding	$1,900	$1,848	$1,900	$2,500
(54901) Other Current Chgs & Obl.	$5,600	$150	$5,600	$2,600
(54931) Host Ordinance Items	$6,996	$4,163	$6,996	$6,992
(55101) Office Supplies	$9,000	-$153	$9,000	$9,000
(55201) Operating Supplies	$930,214	$929,664	$935,214	$944,714
(55204) Fuel	$8,750,000	$5,497,355	$8,750,000	$7,100,000
(55206) Capital Under $5K	$0	$2,290	$0	$0
(55301) Road Materials & Supplies	$379,999	$247,426	$385,000	$360,000
(55401) Book/Publ/Subscript/Membership	$26,280	$15,994	$39,280	$22,496
(55403) SBITA Agreements	$0	$175,082	$185,300	$212,800
(55501) Training/Registration	$54,225	$26,605	$82,425	$49,875
OPERATING EXPENSES TOTAL	**$14,426,687**	**$10,425,541**	**$14,712,890**	**$12,879,949**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$6,700	$0	$0
(56401) Machinery & Equipment	$0	$66,193	$0	$0
(56402) Vehicles	$0	$4,150,190	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$4,223,083**	**$0**	**$0**
TOTAL	**$28,938,102**	**$28,168,907**	**$29,183,862**	**$27,784,292**

Roads Infrastructure

Public Works Department - Roads Infrastructure Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$6,265,968	$5,517,125	$6,328,481	$6,497,476
(51301) Other Salaries & Wages	$0	$247	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$122,815	$0	$0
(51401) Overtime	$100,000	$84,395	$100,000	$100,000
(51501) Special Pay	$15,912	$4,820	$19,512	$22,800
(52101) FICA Taxes	$487,689	$414,648	$493,271	$490,733
(52102) FICA Pretax Savings	$0	$21,713	$0	$0
(52201) Retirement Contributions	$930,196	$791,563	$967,445	$913,990
(52301) Life & Health Insurance	$1,388,900	$1,563,123	$1,421,200	$1,518,100
(52401) Worker's Compensation	$535,976	$535,976	$452,931	$406,428
PERSONNEL SERVICES TOTAL	**$9,724,641**	**$9,056,424**	**$9,782,840**	**$9,949,527**
Operating Expenses				
(53401) Other Contractual Service	$259,212	$241,351	$308,000	$390,756
(54001) Travel & Per Diem	$4,500	$0	$12,500	$0
(54101) Communications	$81,384	$62,057	$81,384	$50,880
(54201) Postage & Freight	$140	$0	$140	$140
(54301) Utility Services	$159,720	$135,127	$159,720	$151,920
(54401) Rentals & Leases	$37,424	$280	$37,424	$25,616
(54501) Insurance/Surety Bonds	$0	$0	$0	$19,902
(54504) Premium-Vehicle	$652,802	$652,802	$652,802	$588,083
(54601) Repair & Maintenance	$397,100	$353,193	$397,100	$394,600
(54701) Printing & Binding	$1,400	$1,793	$1,400	$2,000
(54901) Other Current Chgs & Obl.	$4,000	$150	$4,000	$1,000
(54931) Host Ordinance Items	$6,996	$4,163	$6,996	$6,992
(55101) Office Supplies	$3,000	$2,081	$3,000	$3,000
(55201) Operating Supplies	$524,950	$493,434	$529,950	$539,450
(55204) Fuel	$1,650,000	$701,794	$1,650,000	$1,000,000
(55301) Road Materials & Supplies	$350,000	$238,013	$350,000	$350,000
(55401) Book/Publ/Subscript/Membership	$6,280	$875	$19,280	$2,496
(55403) SBITA Agreements	$0	$5,875	$6,000	$6,000
(55501) Training/Registration	$29,750	$10,100	$40,500	$23,850
OPERATING EXPENSES TOTAL	**$4,168,658**	**$2,903,088**	**$4,260,196**	**$3,556,685**
Capital Outlay				
(56401) Machinery & Equipment	$0	$66,193	$0	$0
(56402) Vehicles	$0	$4,150,190	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$4,216,383**	**$0**	**$0**
TOTAL	**$13,893,299**	**$16,175,896**	**$14,043,036**	**$13,506,212**

Budget Summary: The total budget for Roads Infrastructure decreased from $14,043,036 in FY 2025-26 to $13,506,212 in FY 2026-27, reflecting a decrease of $536,824 or approximately 3.82%.

Fleet Maintenance

Public Works - Fleet Maintenance

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,450,257	$1,249,491	$1,279,581	$1,345,665
(51301) Other Salaries & Wages	$0	$136	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$34,378	$0	$0
(51401) Overtime	$50,000	$25,487	$50,000	$50,000
(51501) Special Pay	$47,088	$18,908	$45,720	$51,780
(52101) FICA Taxes	$118,372	$96,279	$105,211	$108,101
(52102) FICA Pretax Savings	$0	$4,487	$0	$0
(52201) Retirement Contributions	$218,866	$189,948	$211,770	$222,725
(52301) Life & Health Insurance	$322,500	$325,896	$297,000	$317,250
(52401) Worker's Compensation	$29,654	$29,654	$21,070	$24,503
PERSONNEL SERVICES TOTAL	**$2,236,737**	**$1,974,665**	**$2,010,352**	**$2,120,024**
Operating Expenses				
(53101) Professional Services	$0	$0	$20,000	$20,000
(53401) Other Contractual Service	$249,300	$5,091	$79,300	$14,700
(54001) Travel & Per Diem	$1,422	$481	$2,422	$2,422
(54201) Postage & Freight	$250	$104	$250	$250
(54504) Premium-Vehicle	$42,134	$42,134	$42,692	$54,762
(54601) Repair & Maintenance	$370,000	$540,626	$500,000	$500,000
(54608) Vehicle Repair & Maintenance	$910,000	$575,135	$910,000	$910,000
(55101) Office Supplies	$3,000	-$2,613	$3,000	$3,000
(55201) Operating Supplies	$98,136	$91,768	$98,136	$98,136
(55204) Fuel	$0	$25	$0	$0
(55206) Capital Under $5K	$0	$2,290	$0	$0
(55401) Book/Publ/Subscript/Membership	$20,000	$15,120	$20,000	$20,000
(55403) SBITA Agreements	$0	$159,906	$170,000	$197,500
(55501) Training/Registration	$14,950	$5,237	$25,100	$25,100
OPERATING EXPENSES TOTAL	**$1,709,192**	**$1,435,303**	**$1,870,900**	**$1,845,870**
TOTAL	**$3,945,929**	**$3,409,968**	**$3,881,252**	**$3,965,894**

Budget Summary: The total budget for Fleet Maintenance increased from $3,881,252 in FY 2025-26 to $3,965,894 in FY 2026-27, reflecting an increase of $84,642 or approximately 2.18%.

Fuel Distribution

Public Works - Fuel Distribution

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$187,053	$188,256	$192,666	$203,440
(51301) Other Salaries & Wages	$0	$194	$0	$0
(51401) Overtime	$0	$3,834	$0	$0
(51501) Special Pay	$3,600	$0	$3,600	$3,600
(52101) FICA Taxes	$14,585	$15,109	$15,014	$15,309
(52102) FICA Pretax Savings	$0	$672	$0	$0
(52201) Retirement Contributions	$29,560	$32,633	$31,458	$31,468
(52301) Life & Health Insurance	$43,000	$53,766	$44,000	$47,000
(52401) Worker's Compensation	$10,846	$10,846	$9,274	$8,760
PERSONNEL SERVICES TOTAL	**$288,644**	**$305,311**	**$296,012**	**$309,577**
Operating Expenses				
(53401) Other Contractual Service	$14,000	$0	$14,000	$14,000
(54201) Postage & Freight	$500	$0	$500	$500
(54501) Insurance/Surety Bonds	$0	$12,613	$15,000	$15,000
(54601) Repair & Maintenance	$65,000	$5,326	$65,000	$65,000
(54901) Other Current Chgs & Obl.	$1,600	$0	$1,600	$1,600
(55101) Office Supplies	$500	$0	$500	$500
(55201) Operating Supplies	$60,000	$82,701	$60,000	$60,000
(55204) Fuel	$7,000,000	$4,740,393	$7,000,000	$6,000,000
(55501) Training/Registration	$925	$150	$925	$925
OPERATING EXPENSES TOTAL	**$7,142,525**	**$4,841,183**	**$7,157,525**	**$6,157,525**
TOTAL	**$7,431,169**	**$5,146,493**	**$7,453,537**	**$6,467,102**

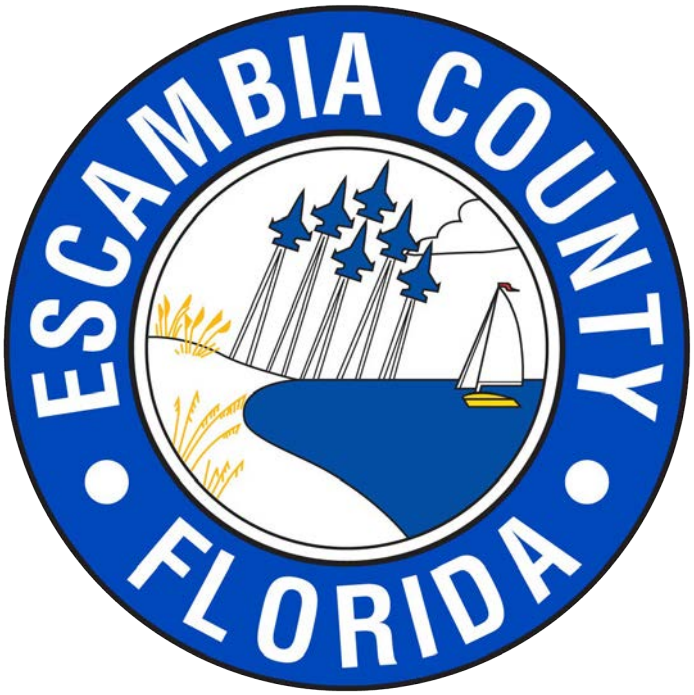
Budget Summary: The total budget for Fuel Distribution decreased from $7,453,537 in FY 2025-26 to $6,467,102 in FY 2026-27, reflecting a decrease of $986,435 or approximately 13.23%.

Pensacola Beach Public Works

Public Works Department - Pensacola Beach Public Works Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,446,845	$1,373,263	$1,526,139	$1,628,977
(51301) Other Salaries & Wages	$12,000	$0	$10,000	$10,000
(51304) Other Salaries - Terminal Pay	$0	$12,956	$0	$0
(51401) Overtime	$40,000	$39,367	$40,000	$40,000
(51501) Special Pay	$0	$182	$3,600	$7,200
(52101) FICA Taxes	$114,662	$104,180	$120,850	$125,163
(52102) FICA Pretax Savings	$0	$4,776	$0	$0
(52201) Retirement Contributions	$216,469	$210,517	$239,763	$236,899
(52301) Life & Health Insurance	$365,500	$372,726	$385,000	$423,000
(52401) Worker's Compensation	$65,917	$65,917	$56,416	$53,976
PERSONNEL SERVICES TOTAL	**$2,261,393**	**$2,183,883**	**$2,381,768**	**$2,525,215**
Operating Expenses				
(53401) Other Contractual Service	$280,485	$255,440	$261,841	$198,341
(54101) Communications	$12,000	$12,923	$12,000	$12,000
(54201) Postage & Freight	$100	$0	$100	$100
(54301) Utility Services	$420,000	$410,719	$420,000	$420,000
(54401) Rentals & Leases	$0	$10,251	$0	$0
(54601) Repair & Maintenance	$140,000	$75,818	$140,000	$140,000
(54608) Vehicle Repair & Maintenance	$165,000	$133,644	$180,000	$180,000
(54701) Printing & Binding	$500	$55	$500	$500
(55101) Office Supplies	$2,500	$380	$2,500	$2,500
(55201) Operating Supplies	$247,128	$261,760	$247,128	$247,128
(55204) Fuel	$100,000	$55,144	$100,000	$100,000
(55301) Road Materials & Supplies	$29,999	$9,414	$35,000	$10,000
(55403) SBITA Agreements	$0	$9,300	$9,300	$9,300
(55501) Training/Registration	$8,600	$11,118	$15,900	$0
OPERATING EXPENSES TOTAL	**$1,406,312**	**$1,245,967**	**$1,424,269**	**$1,319,869**
Capital Outlay				
(56301) Improv Other Than Buildgs	$0	$6,700	$0	$0
CAPITAL OUTLAY TOTAL	**$0**	**$6,700**	**$0**	**$0**
TOTAL	**$3,667,705**	**$3,436,551**	**$3,806,037**	**$3,845,084**

Budget Summary: The total budget for Pensacola Beach Public Works increased from $3,806,037 in FY 2025-26 to $3,845,084 in FY 2026-27, reflecting an increase of $39,047 or approximately 1.03%.



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Purchasing



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

The Office of Purchasing reports to the Assistant County Administrator and is responsible for providing centralized procurement of materials, equipment, supplies, and services for client departments, vendors, and the taxpayers of Escambia County.

Goals

The goal of the Office of Purchasing is to perform the procurement function for all Board of County Commissioners' departments and divisions in a fair and transparent manner.

Accomplishments

- Issued 72 solicitations within fiscal year 25-26
- Processed 1,328 purchase orders within fiscal year 25-26
- Hired two full-time Purchasing Coordinators
- Promoted a Purchasing Specialist to Purchasing Grant Coordinator
- Updated Purchasing procedures and policies and ordinance.
- The county conducted a series of vendor workshops aimed at educating businesses in the process of doing business with the county. The workshops were held at the Ferry Pass Community Center, with District 4 Commissioner Ashlee Hofberger and Lexington Terrace Community Center with District 2 Commissioner Michael Kohler. Each Commissioner provided the opening welcome speech on the importance of our local vendors.
- Increased registered Minority Owned businesses in OpenGov from 1781 in the first quarter of 2025 to 2,097 in the 2nd quarter of 2026.
- Implemented New Purchasing Policies and Procedures and Ordinance.
- Developed a Build America Buy America specific policy.
- Scanned all Hurricane Ivan and Hurricane Dennis Documents into SharePoint.
- Converted all archived physical solicitation packages to electronic files to ensure all interested parties have access to the archived files via Share Point.
- 7 team members are Florida Certified Contract Managers
- 5 team members are certified Florida Certified Contract Negotiators.





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
Cost Control - 0% Increase in Operating Costs Year over Year	0%	0%	0%	0%
Meet as Promised - Deadlines on Applications - NLT 90%	100%	100%	100%	100%
Develop Self-Monitoring Work Tool for Meeting Timelines	100%	100%	100%	100%
Develop Personal Growth Goals	100%	100%	100%	100%

Benchmarking

	Escambia County	Benchmark
Number of Suppliers Registered with the County	8,548	9,000
Number of Small Businesses Registered with the County	1,128	1,200
Number of Advertised Solicitations	72	130
Number of Purchase Orders	1,328	2,000

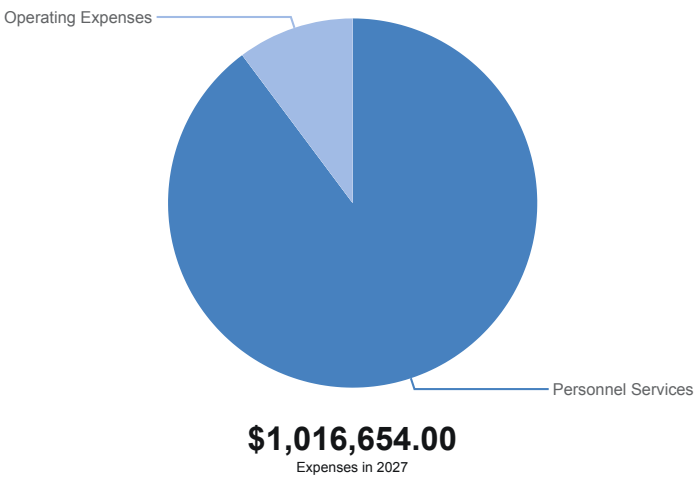
Funding Priorities

Major Issues Funded	Amount
OpenGov Software Renewal	$60,000
CPPO / Certifications or other Employee Training	$15,000

Significant Changes for Fiscal Year 2026/2027

- Purchasing Grant Coordinator position effective 1 October 2025.
- Purchasing is continuing to offer comprehensive training sessions to county staff on the solicitation process and OpenGov. Our training programs will equip County Staff with the necessary skills and knowledge to effectively navigate the procurement process and leverage the power of OpenGov to streamline their operations.
- Created and implemented BABAA policies, procedures, and ordinances for Escambia County. This will help optimize the purchasing process and enhance efficiency.
- Vendor outreach programs are ongoing to recruit local vendors on “How to Do Business” with the County, this also provides them prospective vendors the resources to be successful when submitting their proposals.
- The Office of Purchasing is committed to ensuring that all Grant Funds are properly expended. A Purchasing Grants section has been identified and all team members are properly trained on Grant Procurement practices to ensure that all procurement requirements are met.
- Coordinated with the Escambia County Governmental Liaison and Legal to streamline grant funded solicitations and contracts to ensure the entire procurement process is cohesive.

Purchasing Department



Purchasing Department- Expenses

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$640,707	$603,130	$652,811	$632,679
(51304) Other Salaries - Terminal Pay	$0	$29,076	$0	$0
(51501) Special Pay	$15,600	$4,800	$8,400	$12,000
(52101) FICA Taxes	$50,208	$47,521	$50,583	$48,964
(52102) FICA Pretax Savings	$0	$1,672	$0	$0
(52201) Retirement Contributions	$116,398	$108,766	$92,768	$112,692
(52301) Life & Health Insurance	$96,750	$99,814	$99,000	$105,750
(52401) Worker's Compensation	$1,051	$1,051	$800	$774
PERSONNEL SERVICES TOTAL	**$920,714**	**$895,831**	**$904,362**	**$912,859**
Operating Expenses				
(53101) Professional Services	$5,000	$0	$0	$0
(53401) Other Contractual Service	$25,000	$207	$0	$0
(54001) Travel & Per Diem	$15,000	$4,624	$10,000	$5,000
(54101) Communications	$800	$2,158	$2,000	$2,000
(54201) Postage & Freight	$250	$0	$250	$250
(54401) Rentals & Leases	$500	$0	$0	$0
(54501) Insurance/Surety Bonds	$0	$0	$0	$600
(54504) Premium-Vehicle	$600	$0	$600	$0
(54601) Repair & Maintenance	$60,000	$0	$6,000	$6,000
(54608) Vehicle Repair & Maintenance	$1,000	$92	$1,000	$0
(54701) Printing & Binding	$500	$86	$1,000	$500
(54901) Other Current Chgs & Obl.	$2,500	$0	$2,500	$2,500
(54931) Host Ordinance Items	$2,500	$233	$0	$0
(55101) Office Supplies	$7,000	$4,402	$7,000	$5,000
(55201) Operating Supplies	$8,000	$8,816	$10,000	$10,000
(55204) Fuel	$400	$149	$400	$400
(55401) Book/Publ/Subscript/Membership	$3,000	$4,749	$4,000	$1,545
(55403) SBITA Agreements	$0	$47,407	$60,000	$60,000
(55501) Training/Registration	$20,000	$4,315	$10,000	$10,000
OPERATING EXPENSES TOTAL	**$152,050**	**$77,238**	**$114,750**	**$103,795**
TOTAL	**$1,072,764**	**$973,069**	**$1,019,112**	**$1,016,654**

Budget Summary: The total budget for Purchasing decreased from $1,019,112 in FY 2025-26 to $1,016,654 in FY 2026-27, reflecting a decrease of $2,458 or approximately 0.24%.

Waste Services



Mission Statement

Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.

Objectives / Priorities

- Inform/educate employees regarding landfill compliance/maintain professional services contracting
- Focus on staff recruitment, training and retention
- Rehabilitate existing heavy equipment for daily operations
- Drive efficient landfill gas collection and evaluate use for increased volume
- Focus on Leachate treatment and disposal alternatives
- Evaluate waste diversion strategies
- Increase community involvement
- Complete permitting process for landfill expansion

Goals

- Maintain all Waste Services facilities in full compliance with Federal, State and Local regulations
- Establish staffing at optimum levels
- Continue efficient compaction of waste material
- Manage and improve Gas Collection System
- Ensure ongoing waste disposal capacity through compaction efficiency and future expansion
- Partner with interlocal agencies to increase leachate discharge capacity
- Minimize necessary closure of PTS due to excess tipping floor waste





Performance Measures

	FY 2023/2024 Actual	FY 2024/2025 Actual	FY 2025/2026 Estimate	FY 2026/2027 Estimate
100% Complete of Additional Waste Disposal Capacity	100%	100%	100%	100%
100% Ops Staff Trained in Accordance with FAC 62-701	100%	100%	100%	100%
12-Month Average of 1200 scfm Gas Generation to Renewable Energy Plant	1,200	1,200	1,200	1,200

Benchmarking

	Escambia County	Target
Landfill Gas to Electrical Generation	1,200 scfm	1,200 scfm
Waste Compaction Density	1,600 lbs/cy	1,600 lbs/cy

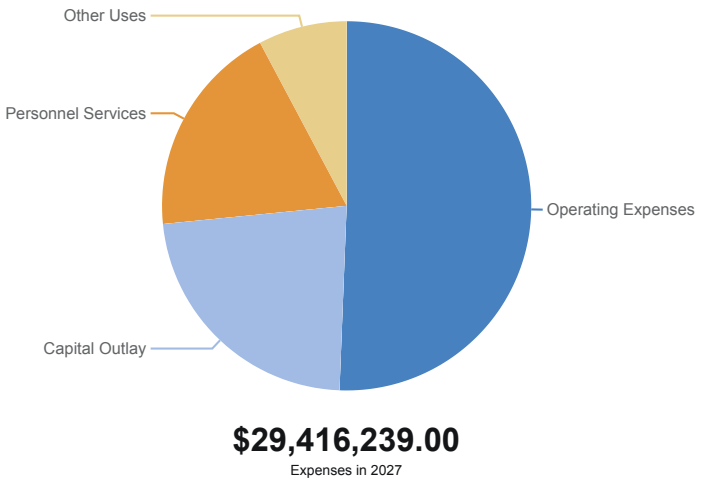
Funding Priorities

Major Issues Funded	Amount
Continuation of Landfill Expansion Permit and Design	$1,450,000
Alternative Leachate Management	$2,000,000
Rebuild/Replacement of Aging Heavy Equipment	$1,571,725
Achieve 100% Staffing Level	$443,000
Beulah Rd Relocation Design and Reconstruction	$1,000,000
Replace Landfill Flare	$1,860,000
Gas Collection Improvements	$450,000

Significant Changes for Fiscal Year 2026/2027

- Maximize internal reclamation of airspace in preparation for closure
- Continue design and permitting process for Landfill expansion project
- Design and permitting for Landfill expansion
- Leachate management

Waste Services Department by Expense Type



$29,416,239.00

Expenses in 2027

Waste Services Department

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$2,854,458	$2,494,314	$3,201,973	$3,402,870
(51301) Other Salaries & Wages	$0	$5,328	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$86,967	$0	$0
(51401) Overtime	$296,300	$383,314	$310,800	$385,000
(51501) Special Pay	$7,800	$9,409	$11,400	$41,400
(52101) FICA Taxes	$241,633	$217,149	$269,602	$288,342
(52102) FICA Pretax Savings	$0	$7,732	$0	$0
(52201) Retirement Contributions	$477,197	$421,811	$545,625	$554,258
(52202) Pension Related-Frs/His	$0	-$180,159	$0	$0
(52301) Life & Health Insurance	$621,350	$578,276	$690,800	$741,425
(52401) Worker's Compensation	$108,296	$108,296	$102,960	$115,453
(52601) Opeb-Other Post Emp Bene	$0	-$14,715	$0	$0
PERSONNEL SERVICES TOTAL	**$4,607,034**	**$4,117,723**	**$5,133,160**	**$5,528,748**
Operating Expenses				
(53101) Professional Services	$525,000	$242,996	$765,000	$554,828
(53401) Other Contractual Service	$2,333,518	$2,672,479	$2,791,400	$2,636,349
(54001) Travel & Per Diem	$7,529	$972	$8,000	$6,059
(54101) Communications	$35,876	$26,557	$38,048	$39,838
(54201) Postage & Freight	$1,750	$3,840	$2,100	$3,000
(54301) Utility Services	$489,253	$361,546	$577,597	$535,397
(54401) Rentals & Leases	$123,440	$9,642	$108,740	$210,700
(54503) Premium-Property/Building	$150,214	$150,214	$141,129	$134,926
(54504) Premium-Vehicle	$341,372	$341,372	$376,111	$413,393
(54601) Repair & Maintenance	$2,195,588	$1,374,568	$2,246,735	$2,248,285
(54608) Vehicle Repair & Maintenance	$558,320	$408,643	$442,300	$423,800
(54701) Printing & Binding	$19,800	$4,429	$18,600	$8,900
(54801) Promotional Activities	$14,000	$0	$14,000	$0
(54901) Other Current Chgs & Obl.	$64,575	$73,689	$39,945	$50,365
(54931) Host Ordinance Items	$3,065	$4,220	$5,465	$5,465
(54934) Cost Alloc-Indirect	$948,200	$948,200	$948,200	$948,200
(54998) Provision-Closure&Lt Care	$1,500,000	$4,077,280	$1,500,000	$1,500,000

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55101) Office Supplies	$14,150	$8,586	$14,900	$14,400
(55201) Operating Supplies	$271,936	$309,104	$292,912	$342,457
(55204) Fuel	$812,080	$683,030	$891,776	$843,088
(55206) Capital Under $5K	$0	$99,406	$0	$0
(55301) Road Materials & Supplies	$200,000	$196,864	$200,000	$200,000
(55401) Book/Publ/Subscript/Membership	$3,746	$1,567	$3,746	$3,831
(55403) SBITA Agreements	$0	$18,286	$47,278	$47,278
(55501) Training/Registration	$14,750	$21,498	$20,235	$19,055
(55901) Depreciation	$3,700,000	$2,711,950	$3,400,000	$3,700,000
OPERATING EXPENSES TOTAL	**$14,328,162**	**$14,750,939**	**$14,894,217**	**$14,889,614**
Capital Outlay				
(56201) Buildings	$300,000	$979,264	$0	$0
(56299) Bldg Yr End Reclass	$0	-$979,264	$0	$0
(56301) Improv Other Than Buildgs	$9,650,000	$2,252,630	$5,050,000	$5,043,000
(56359) Iob- Yr End Accruals	$0	$157,692	$0	$0
(56399) Iob Yr End Reclass	$0	-$2,410,322	$0	$0
(56401) Machinery & Equipment	$2,304,500	$2,134,540	$1,309,000	$1,353,000
(56402) Vehicles	$497,560	$903,238	$290,000	$314,000
(56499) Equip Yr End Reclass	$0	-$3,037,778	$0	$0
CAPITAL OUTLAY TOTAL	**$12,752,060**	**$0**	**$6,649,000**	**$6,710,000**
Other Uses				
(59101) Transfers	$1,469,037	$1,469,037	$1,582,808	$1,573,540
(59801) Reserves	$709,145	$0	$1,170,269	$714,337
OTHER USES TOTAL	**$2,178,182**	**$1,469,037**	**$2,753,077**	**$2,287,877**
TOTAL	**$33,865,438**	**$20,337,698**	**$29,429,454**	**$29,416,239**

Waste Services Administration

Waste Services Department - Waste Services Administration

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$612,629	$615,364	$751,911	$848,736
(51304) Other Salaries - Terminal Pay	$0	$40,440	$0	$0
(51401) Overtime	$6,000	$2,610	$6,000	$6,000
(51501) Special Pay	$7,800	$9,300	$7,800	$7,800
(52101) FICA Taxes	$47,923	$47,699	$58,577	$65,676
(52102) FICA Pretax Savings	$0	$1,563	$0	$0
(52201) Retirement Contributions	$124,377	$93,878	$150,176	$155,010
(52202) Pension Related-Frs/His	$0	-$180,159	$0	$0
(52301) Life & Health Insurance	$94,600	$112,389	$107,800	$118,675
(52401) Worker's Compensation	$1,085	$1,085	$1,008	$6,361
(52601) Opeb-Other Post Emp Bene	$0	-$14,715	$0	$0
PERSONNEL SERVICES TOTAL	**$894,414**	**$729,454**	**$1,083,272**	**$1,208,258**
Operating Expenses				
(53101) Professional Services	$50,000	$0	$50,000	$0
(53401) Other Contractual Service	$43,332	$11,034	$43,332	$32,412
(54001) Travel & Per Diem	$3,698	$972	$3,926	$3,926
(54101) Communications	$12,924	$8,561	$12,696	$12,696
(54201) Postage & Freight	$600	$458	$600	$600
(54301) Utility Services	$25,200	$17,487	$25,200	$25,200
(54504) Premium-Vehicle	$468	$468	$0	$0
(54601) Repair & Maintenance	$6,205	$2,223	$6,580	$6,580
(54608) Vehicle Repair & Maintenance	$1,520	$0	$0	$0
(54701) Printing & Binding	$14,200	$340	$14,200	$6,200
(54901) Other Current Chgs & Obl.	$2,650	$0	$12,100	$12,100
(54931) Host Ordinance Items	$2,265	$1,840	$2,265	$2,265
(54934) Cost Alloc-Indirect	$948,200	$948,200	$948,200	$948,200
(54998) Provision-Closure&Lt Care	$1,500,000	$4,077,280	$1,500,000	$1,500,000
(55101) Office Supplies	$6,250	$4,446	$6,250	$6,250
(55201) Operating Supplies	$22,796	$14,315	$17,796	$23,396
(55204) Fuel	$1,680	$452	$0	$0
(55206) Capital Under $5K	$0	$1,165	$0	$0
(55401) Book/Publ/Subscript/Membership	$2,960	$1,567	$2,960	$3,045
(55403) SBITA Agreements	$0	$5,245	$14,450	$14,450
(55501) Training/Registration	$3,175	$4,745	$3,175	$3,175
OPERATING EXPENSES TOTAL	**$2,648,123**	**$5,100,799**	**$2,663,730**	**$2,600,495**
Capital Outlay				
(56201) Buildings	$300,000	$979,264	$0	$0
(56299) Bldg Yr End Reclass	$0	-$979,264	$0	$0
(56301) Improv Other Than Buildgs	$9,650,000	$2,252,630	$5,050,000	$5,043,000
(56359) Iob- Yr End Accruals	$0	$157,692	$0	$0
(56399) Iob Yr End Reclass	$0	-$2,410,322	$0	$0
(56401) Machinery & Equipment	$7,500	$5,124	$0	$0
(56499) Equip Yr End Reclass	$0	-$5,124	$0	$0

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
CAPITAL OUTLAY TOTAL	**$9,957,500**	**$0**	**$5,050,000**	**$5,043,000**
Other Uses				
(59101) Transfers	$1,469,037	$1,469,037	$1,582,808	$1,573,540
(59801) Reserves	$709,145	$0	$1,170,269	$714,337
OTHER USES TOTAL	**$2,178,182**	**$1,469,037**	**$2,753,077**	**$2,287,877**
TOTAL	**$15,678,219**	**$7,299,290**	**$11,550,079**	**$11,139,630**

Budget Summary: The total budget for Waste Services Administration decreased from $11,550,079 in FY 2025-26 to $11,139,630 in FY 2026-27, reflecting a decrease of $410,449 or approximately 3.55%.

Engineering and Environmental Quality

Waste Services Dept - Engineering & Environmental Quality

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$352,867	$326,876	$261,857	$214,243
(51301) Other Salaries & Wages	$0	$864	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$24,501	$0	$0
(51401) Overtime	$14,000	$5,603	$14,000	$14,000
(52101) FICA Taxes	$28,066	$26,815	$21,103	$17,461
(52102) FICA Pretax Savings	$0	$559	$0	$0
(52201) Retirement Contributions	$50,004	$49,508	$38,703	$31,018
(52301) Life & Health Insurance	$64,500	$61,162	$55,000	$47,000
(52401) Worker's Compensation	$9,792	$9,792	$8,133	$2,486
PERSONNEL SERVICES TOTAL	**$519,229**	**$505,679**	**$398,796**	**$326,208**
Operating Expenses				
(53101) Professional Services	$455,000	$222,006	$690,000	$529,828
(53401) Other Contractual Service	$1,115,450	$1,875,487	$1,663,350	$1,751,300
(54001) Travel & Per Diem	$1,941	$0	$1,941	$0
(54101) Communications	$3,270	$2,381	$5,070	$5,670
(54201) Postage & Freight	$750	$3,383	$1,100	$2,100
(54301) Utility Services	$260,504	$136,457	$283,200	$241,000
(54401) Rentals & Leases	$12,900	$1,200	$6,700	$6,700
(54504) Premium-Vehicle	$2,178	$2,178	$2,231	$2,277
(54601) Repair & Maintenance	$635,275	$119,123	$450,850	$376,400
(54608) Vehicle Repair & Maintenance	$11,250	$1,344	$11,250	$8,750
(54701) Printing & Binding	$200	$0	$200	$200
(54901) Other Current Chgs & Obl.	$3,000	$16,890	$4,920	$6,640
(55101) Office Supplies	$550	$218	$1,300	$1,300
(55201) Operating Supplies	$16,058	$46,129	$18,062	$32,812
(55204) Fuel	$6,400	$3,988	$6,400	$6,400
(55401) Book/Publ/Subscript/Membership	$536	$0	$536	$536
(55501) Training/Registration	$1,580	$273	$1,580	$400
OPERATING EXPENSES TOTAL	**$2,526,842**	**$2,431,057**	**$3,148,690**	**$2,972,313**
Capital Outlay				
(56401) Machinery & Equipment	$57,000	$55,350	$12,000	$18,000
(56402) Vehicles	$0	$22,908	$0	$0
(56499) Equip Yr End Reclass	$0	-$78,259	$0	$0
CAPITAL OUTLAY TOTAL	**$57,000**	**$0**	**$12,000**	**$18,000**
TOTAL	**$3,103,071**	**$2,936,737**	**$3,559,486**	**$3,316,521**

Budget Summary: The total budget for Engineering and Environmental Quality decreased from $3,559,486 in FY 2025-26 to $3,316,521 in FY 2026-27, reflecting a decrease of $242,965 or approximately 6.83%.

Waste Services Operations

Waste Services Department - Waste Services Operations Div

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$1,348,193	$1,045,227	$1,547,823	$1,647,778
(51301) Other Salaries & Wages	$0	$2,910	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$16,366	$0	$0
(51401) Overtime	$165,500	$252,258	$180,000	$230,000
(51501) Special Pay	$0	$103	$0	$30,000
(52101) FICA Taxes	$115,798	$96,594	$132,180	$142,715
(52102) FICA Pretax Savings	$0	$3,413	$0	$0
(52201) Retirement Contributions	$214,006	$192,563	$250,851	$257,218
(52301) Life & Health Insurance	$322,500	$261,798	$363,000	$399,500
(52401) Worker's Compensation	$67,231	$67,231	$67,471	$61,712
PERSONNEL SERVICES TOTAL	**$2,233,228**	**$1,938,463**	**$2,541,325**	**$2,768,923**
Operating Expenses				
(53101) Professional Services	$0	$990	$0	$0
(53401) Other Contractual Service	$615,455	$650,221	$733,075	$707,088
(54001) Travel & Per Diem	$1,890	$0	$2,133	$2,133
(54101) Communications	$9,902	$9,559	$10,022	$10,022
(54201) Postage & Freight	$200	$0	$200	$200
(54301) Utility Services	$108,000	$132,115	$170,611	$170,611
(54401) Rentals & Leases	$98,500	$8,442	$90,000	$198,000
(54503) Premium-Property/Building	$150,214	$150,214	$141,129	$134,926
(54504) Premium-Vehicle	$260,218	$260,218	$286,798	$314,685
(54601) Repair & Maintenance	$1,276,854	$1,142,038	$1,504,979	$1,660,479
(54608) Vehicle Repair & Maintenance	$60,000	$117,718	$60,000	$60,000
(54701) Printing & Binding	$2,500	$3,098	$2,500	$2,500
(54901) Other Current Chgs & Obl.	$58,275	$55,849	$22,275	$30,675
(54931) Host Ordinance Items	$800	$2,330	$3,200	$3,200
(55101) Office Supplies	$6,050	$3,208	$6,050	$6,050
(55201) Operating Supplies	$147,132	$180,983	$169,177	$174,377
(55204) Fuel	$538,000	$462,397	$538,000	$538,000
(55206) Capital Under $5K	$0	$94,693	$0	$0
(55301) Road Materials & Supplies	$200,000	$196,864	$200,000	$200,000
(55403) SBITA Agreements	$0	$13,040	$26,171	$26,171
(55501) Training/Registration	$5,595	$15,488	$10,795	$10,795
(55901) Depreciation	$3,700,000	$2,711,950	$3,400,000	$3,700,000
OPERATING EXPENSES TOTAL	**$7,239,585**	**$6,211,416**	**$7,377,115**	**$7,949,912**
Capital Outlay				
(56401) Machinery & Equipment	$1,840,000	$596,838	$1,147,000	$1,250,000
(56402) Vehicles	$497,560	$296,311	$40,000	$0
(56499) Equip Yr End Reclass	$0	-$893,149	$0	$0
CAPITAL OUTLAY TOTAL	**$2,337,560**	**$0**	**$1,187,000**	**$1,250,000**
TOTAL	**$11,810,373**	**$8,149,879**	**$11,105,440**	**$11,968,835**

Budget Summary: The total budget for Waste Services Operations increased from $11,105,440 in FY 2025-26 to $11,968,835 in FY 2026-27, reflecting an increase of $863,395 or approximately 7.77%.

Waste Services Programs

Waste Services Department - Programs Division

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$540,769	$506,847	$640,382	$692,113
(51301) Other Salaries & Wages	$0	$1,553	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$5,661	$0	$0
(51401) Overtime	$110,800	$122,843	$110,800	$135,000
(51501) Special Pay	$0	$7	$3,600	$3,600
(52101) FICA Taxes	$49,846	$46,040	$57,742	$62,490
(52102) FICA Pretax Savings	$0	$2,198	$0	$0
(52201) Retirement Contributions	$88,810	$85,862	$105,895	$111,012
(52301) Life & Health Insurance	$139,750	$142,927	$165,000	$176,250
(52401) Worker's Compensation	$30,188	$30,188	$26,348	$44,894
PERSONNEL SERVICES TOTAL	**$960,163**	**$944,126**	**$1,109,767**	**$1,225,359**
Operating Expenses				
(53101) Professional Services	$20,000	$20,000	$25,000	$25,000
(53401) Other Contractual Service	$559,281	$135,737	$351,643	$145,549
(54101) Communications	$9,780	$6,056	$10,260	$11,450
(54201) Postage & Freight	$200	$0	$200	$100
(54301) Utility Services	$95,549	$75,487	$98,586	$98,586
(54401) Rentals & Leases	$12,040	$0	$12,040	$6,000
(54504) Premium-Vehicle	$78,508	$78,508	$87,082	$96,431
(54601) Repair & Maintenance	$277,254	$111,183	$284,326	$204,826
(54608) Vehicle Repair & Maintenance	$485,550	$289,581	$371,050	$355,050
(54701) Printing & Binding	$2,900	$991	$1,700	$0
(54801) Promotional Activities	$14,000	$0	$14,000	$0
(54901) Other Current Chgs & Obl.	$650	$950	$650	$950
(54931) Host Ordinance Items	$0	$50	$0	$0
(55101) Office Supplies	$1,300	$713	$1,300	$800
(55201) Operating Supplies	$85,950	$67,400	$87,877	$111,872
(55204) Fuel	$266,000	$216,193	$347,376	$298,688
(55206) Capital Under $5K	$0	$3,548	$0	$0
(55401) Book/Publ/Subscript/Membership	$250	$0	$250	$250
(55403) SBITA Agreements	$0	$0	$6,657	$6,657
(55501) Training/Registration	$4,400	$992	$4,685	$4,685
OPERATING EXPENSES TOTAL	**$1,913,612**	**$1,007,389**	**$1,704,682**	**$1,366,894**
Capital Outlay				
(56401) Machinery & Equipment	$400,000	$1,477,227	$150,000	$85,000
(56402) Vehicles	$0	$584,018	$250,000	$314,000
(56499) Equip Yr End Reclass	$0	-$2,061,246	$0	$0
CAPITAL OUTLAY TOTAL	**$400,000**	**$0**	**$400,000**	**$399,000**
TOTAL	**$3,273,775**	**$1,951,515**	**$3,214,449**	**$2,991,253**

Budget Summary: The total budget for Palafox Transfer Station & Recycling decreased from $3,214,449 in FY 2025-26 to $2,991,253 in FY 2026-27, reflecting a decrease of $223,196 or approximately 6.94%.

Fiscal Year 2026-2027
Elected Officials

Sheriff's Office



Mission Statement

Improving the quality of life and protect the property of all individuals in Escambia County by providing responsible, effective, and efficient law enforcement services to prevent crime and enforce the law with integrity and fairness.

Program Description

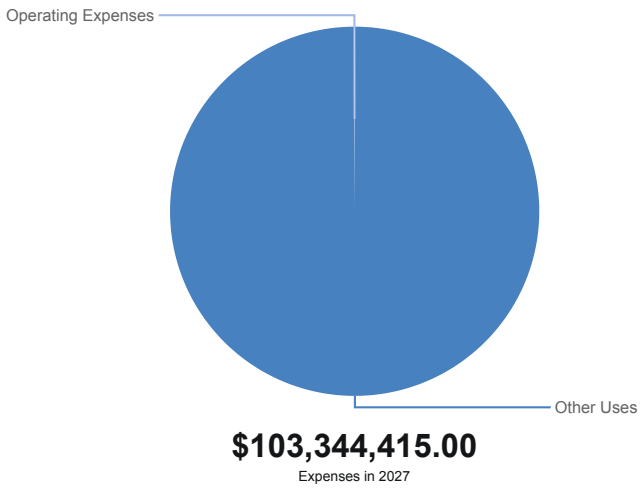
The Sheriff’s Office provides County-wide police protection and crime prevention including, but not limited to the following: road patrol, detective investigation, correctional services, court services, crime laboratory, community and school crime prevention programs. The Sheriff functions as an officer of the court in the service of documents and transportation of fugitives and committed persons.

- The Sheriff’s Office will perform professional, efficient, effective county-wide law enforcement and crime prevention services including: the operation of the civil and criminal court process service, crime laboratory, investigative support, and community and school crime prevention programs. It will also provide a post-incarceration program that will monitor court ordered rehabilitative programs.

- The Court Activity Division will provide security to judges and other court personnel to meet the demands presented by a multi-faceted court system through various modes of training.

- During FY2014-15 the Detention Activity was placed under the Board of County Commissioners, and continues to provide a safe, secure jail in compliance with State rules and regulations. This responsibility includes providing security, administrative requirements, health care, food and laundry services to operate a safe, secure, and constitutional jail in compliance with State standards for an average inmate population of 1,721.

Sheriff by Expense Type



Sheriff - EXPENSES

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53501) Investigations	$0	$73,292	$0	$0
(55201) Operating Supplies	$9,500	$0	$9,500	$9,500
(55501) Training/Registration	$36,100	$0	$28,500	$33,250
OPERATING EXPENSES TOTAL	**$45,600**	**$73,292**	**$38,000**	**$42,750**
Grants And Aids				
(58101) Aids To Government Agency	$0	$103,374	$0	$0
(58235) Neighborhood Engage - Event	$0	$50,420	$0	$0
(58201) Aids To Private Organiz.	$0	$169,000	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$322,794**	**$0**	**$0**
Other Uses				
(59702) Constitutional Officers-Personal Services	$81,532,783	$82,832,783	$86,903,767	$94,203,592
(59703) Constitutional Officers-Operating Expenditures	$8,998,073	$9,302,166	$8,998,073	$8,998,073
(59704) Constitutional Officers-Capital Outlay	$100,000	$100,000	$100,000	$100,000
OTHER USES TOTAL	**$90,630,856**	**$92,234,949**	**$96,001,840**	**$103,301,665**
TOTAL	**$90,676,456**	**$92,631,034**	**$96,039,840**	**$103,344,415**

Sheriff's Office - Fund 001

Administration

Court Security

Sheriff's Office - Admin & Court Security

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Other Uses				
(59702) Constitutional Officers-Personal Services	$81,532,783	$82,832,783	$86,903,767	$94,203,592
(59703) Constitutional Officers-Operating Expenditures	$8,998,073	$9,302,166	$8,998,073	$8,998,073
(59704) Constitutional Officers-Capital Outlay	$100,000	$100,000	$100,000	$100,000
OTHER USES TOTAL	**$90,630,856**	**$92,234,949**	**$96,001,840**	**$103,301,665**
TOTAL	**$90,630,856**	**$92,234,949**	**$96,001,840**	**$103,301,665**

Budget Summary: The total budget for Administration and Court Security increased from $96,001,840 in FY 2025-26 to $103,301,665 in FY 2026-27, reflecting an increase of $7,299,825 or approximately 7.60%.

Sheriff's Office Article V & Handicapped Parking Fines

Sheriff's Office Fund 115 & 130

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53501) Investigations	$0	$73,292	$0	$0
(55201) Operating Supplies	$9,500	$0	$9,500	$9,500
(55501) Training/Registration	$36,100	$0	$28,500	$33,250
OPERATING EXPENSES TOTAL	**$45,600**	**$73,292**	**$38,000**	**$42,750**
Grants And Aids				
(58101) Aids To Government Agency	$0	$103,374	$0	$0
(58235) Neighborhood Engage - Event	$0	$50,420	$0	$0
(58201) Aids To Private Organiz.	$0	$169,000	$0	$0
GRANTS AND AIDS TOTAL	**$0**	**$322,794**	**$0**	**$0**
TOTAL	**$45,600**	**$396,085**	**$38,000**	**$42,750**

Budget Summary: The total budget for Sheriff's Office Article V & Handicapped Parking Fines increased from $38,000 in FY 2025-26 to $42,750 in FY 2026-27, reflecting an increase of $4,750 or approximately 12.50%.

Property Appraiser



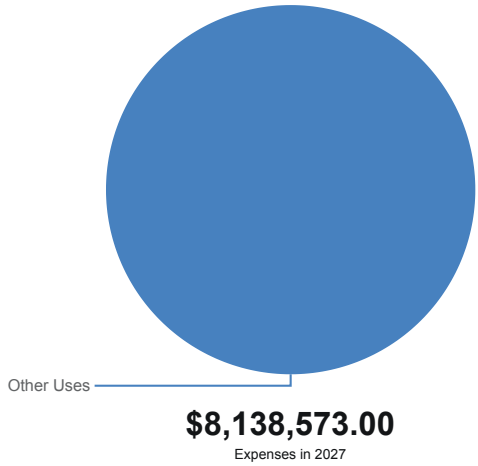
Mission Statement

Placing the public first, while providing prompt, efficient service in a friendly, professional manner. The office of the Property Appraiser is responsible for placing values on the tax rolls and submitting them to the Department of Revenue for approval, as well as certifying the rolls to the Tax Collector for the collection of taxes. Additionally, the Property Appraiser assists all residents and qualified organizations with the establishment or renewal of homestead and other exemptions.

Program Description

The office of the Property Appraiser is responsible for the determination of values of all real and tangible property within Escambia County as required by the laws of the State of Florida and rules and regulations of the Florida Department of Revenue. This Office is responsible for placing these values on the tax rolls, for submitting the rolls to the Department of Revenue for approval, and for the certification of the rolls to the Tax Collector for the collection of taxes. In addition, the Office of the Property Appraiser assists all residents and qualified organizations with the establishment or renewal of homestead and other exemptions.

Property Appraiser by Expense Type



Property Appraiser

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Other Uses				
(59702) Constitutional Officers-Personal Services	$7,798,145	$7,794,216	$7,990,942	$8,138,573
OTHER USES TOTAL	**$7,798,145**	**$7,794,216**	**$7,990,942**	**$8,138,573**
TOTAL	**$7,798,145**	**$7,794,216**	**$7,990,942**	**$8,138,573**

Budget Summary: The total budget for Property Appraiser increased from $7,990,942 in FY 2025-26 to $8,138,573 in FY 2026-27, reflecting an increase of $147,631 or approximately 1.85%.

Supervisor of Elections



Mission Statement

Ensuring all qualified citizens are free to exercise their fundamental right to vote in open, impartial and secure elections.

Program Description

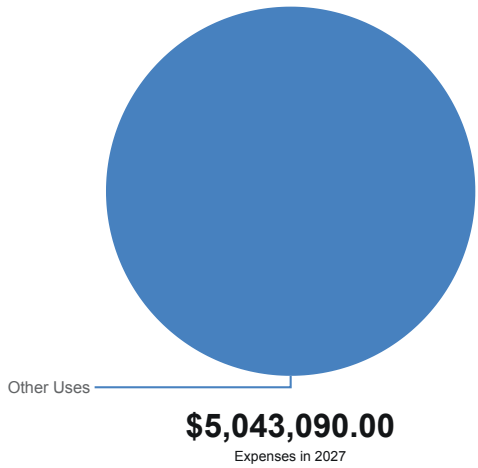
The Supervisor of Elections has responsibility for all matters pertaining to the registration of electors and qualifications of candidates seeking public office, including the provision of necessary facilities to permit County residents to register and vote in all public elections. The Supervisor of Elections supervises all pertinent County registration and election activities as mandated by State law. As custodian of the County's voting equipment, the Supervisor of Elections has responsibility for providing voting equipment and associated services necessary for the efficient conduct of local elections.

Goals & Objectives

- Administer all election laws of the State of Florida.
- Process all registration applications accurately, quickly, and efficiently.
- Maintain the highest levels of customer service.
- Enhance physical security, cybersecurity and resiliency throughout our office and infrastructure.
- Maintain voter database as required by the Florida Department of State, Division of Elections.

- Conduct list maintenance activities pursuant to Federal and Florida law.
- Process documents and reports for local committees, elected officials and candidates.
- Process financial disclosure reports for local officials.
- Conduct voter outreach, registration drives, and education programs.
- Provide registration opportunities to all public high schools as required.
- Conduct school and community elections.
- Recruit and train more than 600 election workers for each election.
- Complete the transition to the new training and equipment warehouse.
- Provide professional training and continuing education for office personnel.
- Store election records and maintain training, equipment, and storage warehouse.
- Fulfill the requirements to provide bilingual services as required.

Supervisor of Elections by Expense Type

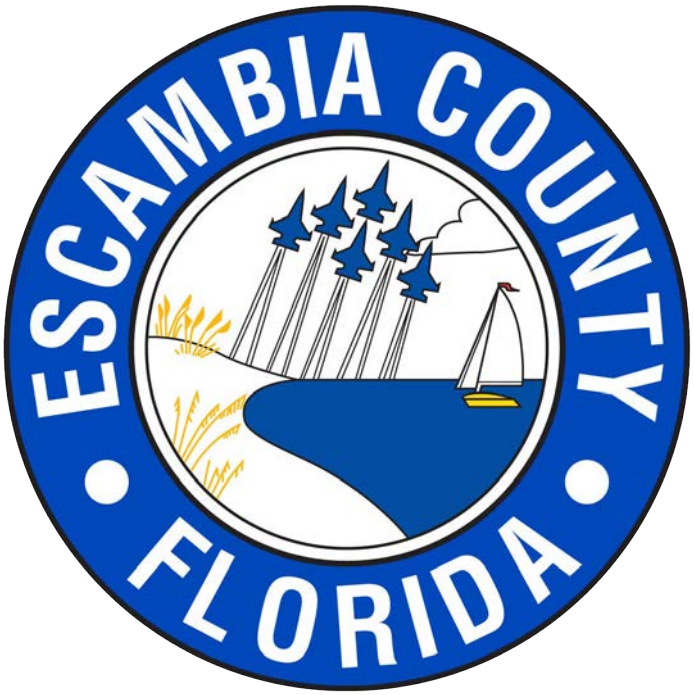


Supervisor of Elections

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51101) Executive Salaries	$173,774	$177,567	$181,120	$0
(51201) Regular Salaries & Wages	$915,007	$863,623	$1,221,532	$0
(51301) Other Salaries & Wages	$446,008	$477,221	$329,269	$0
(51304) Other Salaries - Terminal Pay	$0	$7,588	$0	$0
(51401) Overtime	$27,500	$88,086	$27,500	$0
(52101) FICA Taxes	$119,516	$96,675	$134,596	$0
(52102) FICA Pretax Savings	$0	$1,726	$0	$0
(52201) Retirement Contributions	$218,007	$236,795	$358,587	$0
(52301) Life & Health Insurance	$193,500	$162,721	$231,000	$0
(52401) Worker's Compensation	$3,924	$3,924	$2,129	$0
PERSONNEL SERVICES TOTAL	**$2,097,236**	**$2,115,927**	**$2,485,733**	**$0**
Operating Expenses				
(53101) Professional Services	$15,750	$27,190	$20,450	$0
(53401) Other Contractual Service	$303,775	$183,360	$272,325	$0
(54001) Travel & Per Diem	$25,000	$23,101	$32,100	$0
(54101) Communications	$40,970	$17,792	$38,266	$0
(54201) Postage & Freight	$461,000	$276,202	$411,000	$0
(54401) Rentals & Leases	$25,400	$21,468	$30,600	$0
(54501) Insurance/Surety Bonds	$4,750	$3,934	$7,100	$0

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(54601) Repair & Maintenance	$163,987	$184,604	$182,136	$0
(54608) Vehicle Repair & Maintenance	$1,000	$37	$0	$0
(54701) Printing & Binding	$248,900	$211,642	$298,200	$0
(54801) Promotional Activities	$52,900	$68,016	$60,900	$0
(54901) Other Current Chgs & Obl.	$259,386	$371,960	$412,496	$0
(54931) Host Ordinance Items	$4,750	$6,477	$7,500	$0
(55101) Office Supplies	$30,900	$7,402	$28,550	$0
(55201) Operating Supplies	$43,555	$92,374	$91,975	$0
(55204) Fuel	$2,500	$5,035	$3,500	$0
(55401) Book/Publ/Subscript/Membership	$5,559	$8,541	$5,440	$0
(55403) SBITA Agreements	$0	$29,836	$0	$0
(55501) Training/Registration	$12,400	$9,663	$14,680	$0
OPERATING EXPENSES TOTAL	**$1,702,482**	**$1,548,634**	**$1,917,218**	**$0**
Other Uses	$0	$0	$0	$5,043,090
TOTAL	**$3,799,718**	**$3,664,560**	**$4,402,951**	**$5,043,090**

Budget Summary: The total budget for Supervisor of Elections increased from $4,402,951 in FY 2025-26 to $5,043,090 in FY 2026-27, reflecting an increase of $640,139 or approximately 14.54%.



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Tax Collector



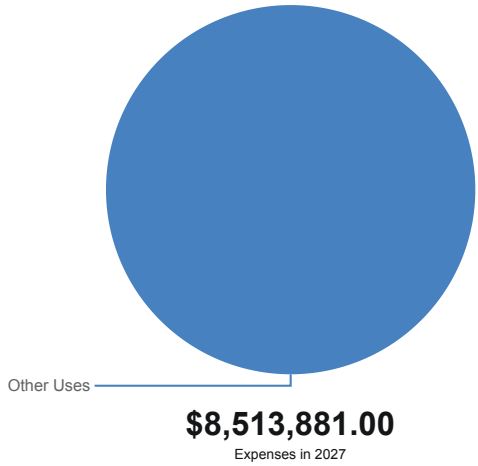
Mission Statement

Collects and distributes property tax receipts for all taxing authorities within Escambia County. The Tax Collector's Office also collects various required license fees assessed by the State of Florida for specific services. The Tax Collector serves as agent for registering and titling motor vehicles and vessels, and issues driver licenses, fishing and hunting licenses, local business tax receipts, processes concealed weapons license applications and renewals, and issues birth certificates.

Program Description

The Tax Collector is a fee officer whose budget is approved by the Department of Revenue. The Board of County Commissioners pays a fee to the Tax Collector for collection of property taxes and local business tax receipts based on a formula in Florida Statute 192.091. The remainder of the Tax Collector's budget is funded by fees earned for collecting taxes and providing services for other governmental agencies, such as the Department of Highway Safety and Motor Vehicles, Department of Revenue, Florida Fish and Wildlife Commission, Department of Agriculture, Department of Health, Northwest Florida Water Management District, and the City of Pensacola.

Tax Collector by Expense Type



Tax Collector

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Other Uses				
(59705) Tax Collector-Commission & Fees	$7,206,858	$7,206,858	$7,648,229	$8,513,881
OTHER USES TOTAL	**$7,206,858**	**$7,206,858**	**$7,648,229**	**$8,513,881**
TOTAL	**$7,206,858**	**$7,206,858**	**$7,648,229**	**$8,513,881**

Budget Summary: The total budget for Tax Collector increased from $7,648,229 in FY 2025-26 to $8,513,881 in FY 2026-27, reflecting an increase of $865,652 or approximately 11.32%.

Clerk of Circuit Court and Comptroller



Objectives/Priorities

The Florida Constitution established: "There shall be in each county a Clerk of the Circuit Court who shall be selected pursuant to the provisions of Article VIII, Section 1." Article V, Section 16, Florida Constitution, established at the county level a system of checks and balances that has served the public well. The Florida Clerk is not only Clerk of the Circuit Court, but also the County Treasurer, Recorder, Auditor, Finance Officer, and Ex-Officio Clerk of the Board of County Commissioners.

The Office of the Clerk & Comptroller performs a wide range of record keeping, information management, and financial management for the judicial system and county government. Because the Clerk & Comptroller's duties affect the rights and property of county citizens, the constitution and statutes require that the Clerk is governed by statutory authority in carrying out the duties and functions of the office. As auditor and custodian of county funds, the Clerk is subject to Florida Auditor General Rules and Regulations and is subject to annual audits by independent firms.

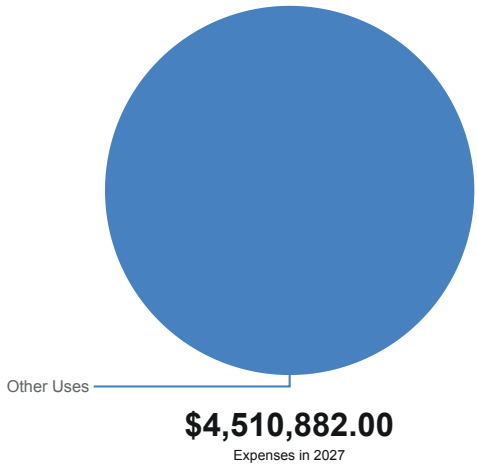
The Joint Select Committee on Judicial Personnel of the Florida Legislature calculated that the Clerk & Comptroller's Office performs 926 different constitutional and statutory functions and duties. The number of tasks continue to grow with changes in legislation, regulations and reporting requirements.

AS CLERK TO THE BOARD OF COUNTY COMMISSIONERS: The Clerk attends meetings of the Board of County Commissioners and committees of the board, and produces, records, indexes and distributes the official minutes of these meetings. The Clerk maintains legal custody of the Official County Seal, maintains custody of all county resolutions, ordinances, and contracts. Process appeals for Value Adjustment Board, and Attestation.

AS ACCOUNTANT AND CUSTODIAN OF COUNTY FUNDS: The Clerk provides accounting services to all departments under the Board of County Commissioners. Provides an accounting system for all fiscal changes implemented by the Board. Handles investments of available County funds. Provides financial reporting to the Board and all federal and state agencies. Processes accounts payable and the County payroll.

AS COUNTY AUDITOR: The Clerk Pre-audits all County expenditures before payment and reviews contracts. Conducts internal post-audits to determine if financial controls are sufficient and prepares reports suggesting improvements to management.

Clerk of the Circuit Court & Comptroller by Expense Type



Clerk of the Circuit Court and Comptroller

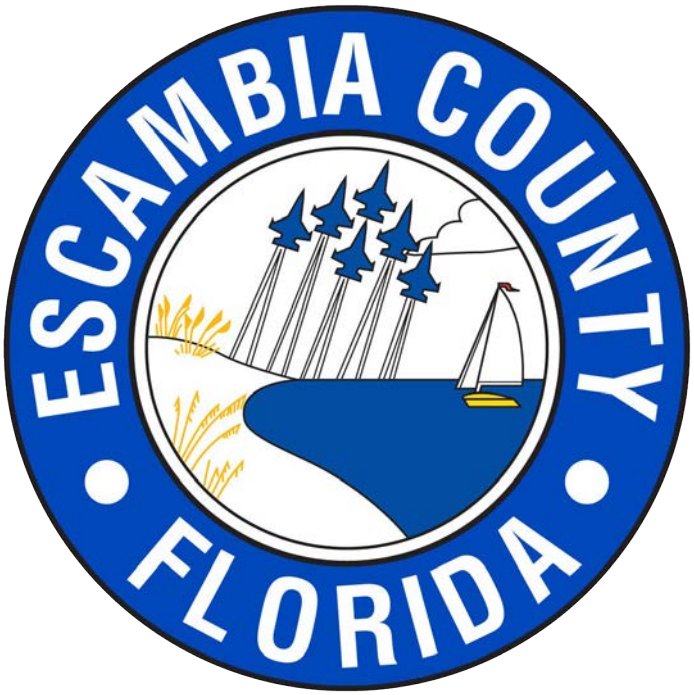
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Other Uses				
(59707) Fees-Clk Of Circuit Court	$5,458,815	$5,458,815	$5,717,563	$4,510,882
OTHER USES TOTAL	**$5,458,815**	**$5,458,815**	**$5,717,563**	**$4,510,882**
TOTAL	**$5,458,815**	**$5,458,815**	**$5,717,563**	**$4,510,882**

Budget Summary: The total budget for Clerk of the Circuit Court and Comptroller decreased from $5,717,563 in FY 2025-26 to $4,510,882 in FY 2026-27, reflecting a decrease of $1,206,681 or approximately 21.10%.



Fiscal Year 2026-2027

Judicial Services

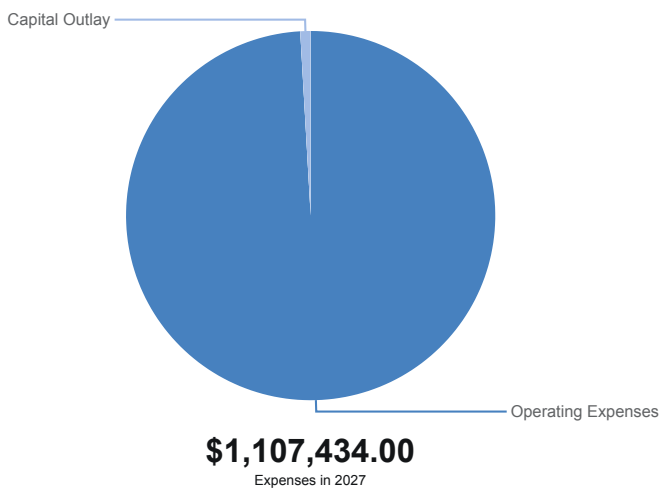


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State Attorney

The County is required to pay certain expenses for the Escambia County State Attorney's Office as outlined in the Florida Statutes. These expenses include communication and technology costs as defined by the Florida Statutes.

State Attorney by Expense Type



State Attorney

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53401) Other Contractual Service	$350,229	$446,373	$512,142	$473,500
(54101) Communications	$152,360	$248,312	$179,283	$67,360
(54401) Rentals & Leases	$22,811	$21,185	$24,000	$23,000
(54601) Repair & Maintenance	$153,107	$105,531	$314,219	$383,334
(54934) Cost Alloc-Indirect	$13,800	$13,800	$14,702	$0
(55201) Operating Supplies	$233,596	$322,866	$168,633	$150,240
OPERATING EXPENSES TOTAL	**$925,903**	**$1,158,066**	**$1,212,979**	**$1,097,434**
Capital Outlay				
(56401) Machinery & Equipment	$0	$44,862	$0	$10,000
CAPITAL OUTLAY TOTAL	**$0**	**$44,862**	**$0**	**$10,000**
TOTAL	**$925,903**	**$1,202,928**	**$1,212,979**	**$1,107,434**

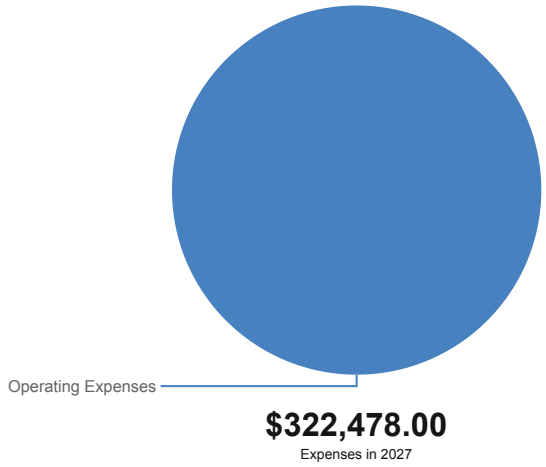
Budget Summary: The total budget for State Attorney decreased from $1,212,979 in FY 2025-26 to $1,107,434 in FY 2026-27, reflecting a decrease of $105,545 or approximately 8.70%.

Public Defender

Mission Statement

It is the function of the Office of the Public Defender to represent, without additional compensation, any person who is determined by the court to be indigent and who is: arrested for or charged with a felony; arrested for or charged with a misdemeanor, a violation of Chapter 316, F. S. which is punishable by imprisonment, a violation of a municipal or county ordinance in county court, in which the defendant faces imprisonment; by petition involuntarily placed (as a mentally ill person), or involuntarily admitted to residential services (as a person with developmental disabilities). [Chapter 27.51, F.S.]

Public Defender by Expense Type



Public Defender

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$262,532	$244,389	$329,876	$91,570
(54101) Communications	$5,628	$6,182	$25,338	$6,396
(54601) Repair & Maintenance	$92,138	$82,028	$132,335	$148,227
(54934) Cost Alloc-Indirect	$9,200	$9,200	$9,800	$0
(55101) Office Supplies	$2,500	$2,306	$4,000	$2,500
(55201) Operating Supplies	$48,625	$43,738	$55,038	$73,785
OPERATING EXPENSES TOTAL	**$420,623**	**$387,842**	**$556,387**	**$322,478**
Capital Outlay				
(56401) Machinery & Equipment	$0	$0	$5,396	$0
CAPITAL OUTLAY TOTAL	**$0**	**$0**	**$5,396**	**$0**
TOTAL	**$420,623**	**$387,842**	**$561,783**	**$322,478**

Budget Summary: The total budget for Public Defender decreased from $561,783 in FY 2025-26 to $322,478 in FY 2026-27, reflecting a decrease of $239,305 or approximately 42.60%.

Public Defender

Escambia Technology

Escambia Communications

Public Defender - Escambia Technology & Communications

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$88,492	$71,931	$88,692	$91,570
(54101) Communications	$5,628	$6,182	$6,488	$6,396
(54601) Repair & Maintenance	$92,138	$82,028	$113,543	$148,227
(55101) Office Supplies	$2,500	$2,306	$2,500	$2,500
(55201) Operating Supplies	$48,625	$43,738	$38,188	$73,785
OPERATING EXPENSES TOTAL	**$237,383**	**$206,184**	**$249,411**	**$322,478**
TOTAL	**$237,383**	**$206,184**	**$249,411**	**$322,478**

Budget Summary: The total budget for Escambia Technology and Communications increased from $249,411 in FY 2025-26 to $322,478 in FY 2026-27, reflecting an increase of $73,067 or approximately 29.30%.

Public Defender - Technology

Fund 115 - Okaloosa/Santa Rosa/Walton

Public Defender - Fund 115 Technology

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Operating Expenses				
(53101) Professional Services	$174,040	$172,458	$241,184	$0
(54101) Communications	$0	$0	$18,850	$0
(54601) Repair & Maintenance	$0	$0	$18,792	$0
(54934) Cost Alloc-Indirect	$9,200	$9,200	$9,800	$0
(55101) Office Supplies	$0	$0	$1,500	$0
(55201) Operating Supplies	$0	$0	$16,850	$0
OPERATING EXPENSES TOTAL	**$183,240**	**$181,658**	**$306,976**	**$0**
Capital Outlay				
(56401) Machinery & Equipment	$0	$0	$5,396	$0
CAPITAL OUTLAY TOTAL	**$0**	**$0**	**$5,396**	**$0**
TOTAL	**$183,240**	**$181,658**	**$312,372**	**$0**

Budget Summary: The total budget for Okaloosa/Santa Rosa/Walton Technology decreased from $312,372 in FY 2025-26 to $0 in FY 2026-27, reflecting a decrease of $312,372 or approximately 100.00%.

Court Administration

Mission Statement

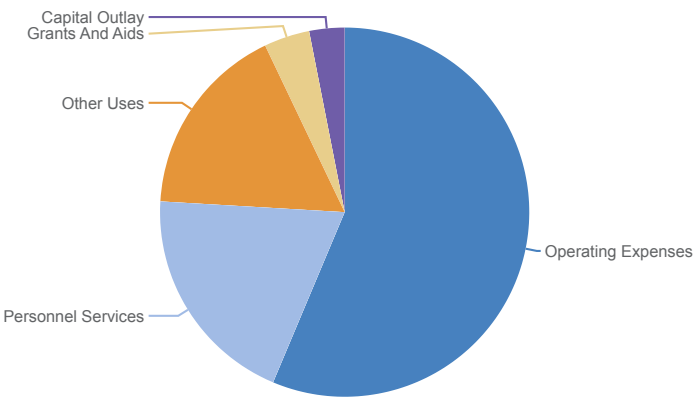
Court Administration Office objectives are to provide administrative support to the offices of the Circuit and County Court Judges and operate in accordance with the guidelines established under Article V of the Florida State Constitution, the Florida Rules of Judicial Administration, and applicable Florida Statutes.

Program Description

The Court Administration Office: provides circuit-wide support and assistance to the judges in management areas of budget and fiscal administration, facilities management, personnel administration, courtroom scheduling and public information monitors functions of programs integral to court operations in the areas of Security, Family and Small Claims Mediation, Child Support Hearing Officer, Court Interpreters, Drug Court, Law Library and various grant activities, serves as chief liaison between the Court and various governmental agencies and provides administrative support to judges in cases involving special sensitive and/or high profile issues.

- Provide the required fiscal, personnel, and administrative support to all divisions within the judiciary.
- Respond to requests for assistance or information from the public, judiciary, and all state and local governments and agencies.
- Participate in various committee and activities that serve to enhance the overall justice system in terms of service and cost efficiency.
- Assist the chief judge in developing and administrative plan for the Circuit to run efficiently and properly.
- Provide general direction for repair and maintenance of all court facilities and to regulate the use of courtrooms and other areas within the facilities.
- Provide the public full access to prompt legal recourse for all matters coming before the Criminal and Civil courts.
- Provide Pro Se assistance to parties involved in Dissolution of Marriage when they are unrepresented by an attorney.
- The Law Library is a component of Court Administration.

Court Administration by Expense Type



Court Administration

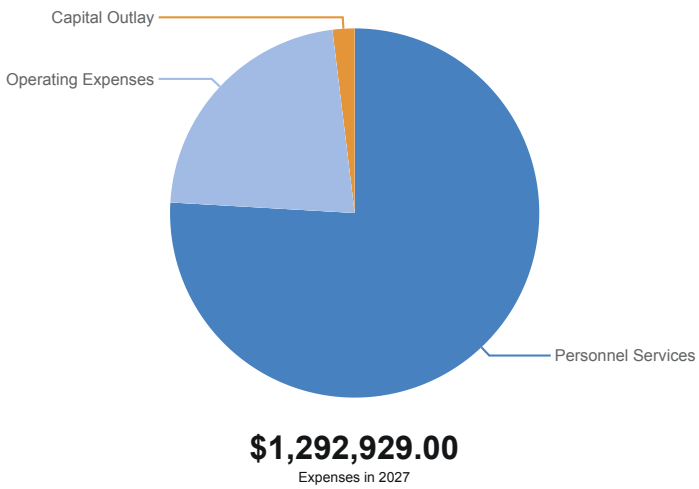
	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$389,710	$348,947	$394,792	$431,223
(51301) Other Salaries & Wages	$0	$149	$0	$0
(51304) Other Salaries - Terminal Pay	$0	$2,289	$0	$0
(51501) Special Pay	$0	$0	$3,600	$3,600
(52101) FICA Taxes	$29,815	$26,520	$30,509	$33,289
(52102) FICA Pretax Savings	$0	$661	$0	$0
(52201) Retirement Contributions	$57,423	$54,744	$59,538	$59,135
(52301) Life & Health Insurance	$96,750	$60,189	$99,000	$105,750
(52401) Worker's Compensation	$626	$626	$483	$528
PERSONNEL SERVICES TOTAL	**$574,324**	**$494,125**	**$587,922**	**$633,525**
Operating Expenses				
(53101) Professional Services	$51,034	$7,216	$44,885	$42,370
(53401) Other Contractual Service	$1,301,558	$1,262,393	$1,454,054	$1,578,774
(54001) Travel & Per Diem	$14,086	$1,773	$16,511	$18,121
(54101) Communications	$13,472	$23,894	$13,932	$25,732
(54201) Postage & Freight	$201	$55	$201	$201
(54401) Rentals & Leases	$900	$849	$900	$900
(54503) Premium-Property/Building	$0	$1,200	$1,500	$1,500
(54601) Repair & Maintenance	$23,920	$56,517	$29,820	$71,520
(54801) Promotional Activities	$1,000	$0	$1,000	$1,000
(54901) Other Current Chgs & Obl.	$4,770	$3,162	$4,770	$4,770
(54931) Host Ordinance Items	$7,565	$6,421	$7,565	$7,565
(55101) Office Supplies	$2,722	$1,473	$2,931	$3,131
(55201) Operating Supplies	$80,355	$69,314	$42,855	$36,504
(55401) Book/Publ/Subscript/Membership	$410	$698	$560	$16,301
(55403) SBITA Agreements	$0	$13,685	$15,000	$0
(55501) Training/Registration	$13,695	$225	$13,695	$13,695
OPERATING EXPENSES TOTAL	**$1,515,688**	**$1,448,875**	**$1,650,179**	**$1,822,084**
Capital Outlay				
(56201) Buildings	$0	$24,137	$42,000	$0
(56301) Improv Other Than Buildgs	$0	$36,451	$0	$0
(56401) Machinery & Equipment	$216,500	$417,837	$140,000	$100,000
CAPITAL OUTLAY TOTAL	**$216,500**	**$478,425**	**$182,000**	**$100,000**
Grants And Aids				
(58201) Aids To Private Organiz.	$124,688	$124,688	$124,688	$124,688
(58301) Other Grants & Aids	$4,660	$71	$4,660	$4,660
GRANTS AND AIDS TOTAL	**$129,348**	**$124,759**	**$129,348**	**$129,348**
Other Uses				
(59101) Transfers	$427,500	$427,500	$475,000	$498,750
(59801) Reserves	$49,349	$0	$49,349	$50,453
OTHER USES TOTAL	**$476,849**	**$427,500**	**$524,349**	**$549,203**
TOTAL	**$2,912,709**	**$2,973,684**	**$3,073,798**	**$3,234,160**

Budget Summary: The total budget for Court Administration increased from $3,073,798 in FY 2025-26 to $3,234,160 in FY 2026-27, reflecting an increase of $160,362 or approximately 5.22%.

Court Technology

The County is required to pay certain expenses for Court Technology as outlined in the Florida Statutes 29.008 (1)(f)2 and 29.008 (1)(h). This includes any county related technology support staff. There are interlocal agreements between Escambia, Santa Rosa, Okaloosa and Walton Counties creating a circuit-wide funding agreement that allows for the funding of Court Technology personnel to address the needs of the Circuit as a singular entity.

Court Administration - Court Technology - EXPENSES



Court Administration - Court Technology

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
Personnel Services				
(51201) Regular Salaries & Wages	$580,915	$574,515	$666,974	$721,599
(51301) Other Salaries & Wages	$0	$256	$0	$0
(51901) Reimbursed Salaries/Wages	$0	$0	$0	$0
(52101) FICA Taxes	$43,777	$41,910	$50,335	$55,203
(52102) FICA Pretax Savings	$0	$2,006	$0	$0
(52201) Retirement Contributions	$77,995	$78,562	$92,314	$98,066
(52301) Life & Health Insurance	$86,000	$150,509	$88,000	$105,750
(52401) Worker's Compensation	$917	$917	$796	$873
PERSONNEL SERVICES TOTAL	**$789,604**	**$848,674**	**$898,419**	**$981,491**
Operating Expenses				
(53101) Professional Services	$19,600	$24,450	$9,600	$4,800
(53401) Other Contractual Service	$63,900	$54,527	$7,000	$2,000
(54001) Travel & Per Diem	$17,325	$5,406	$17,000	$8,000
(54101) Communications	$24,900	$21,722	$20,300	$13,000
(54401) Rentals & Leases	$21,800	$17,848	$21,800	$16,800
(54601) Repair & Maintenance	$174,118	$51,551	$30,468	$16,644
(54934) Cost Alloc-Indirect	$16,000	$16,000	$17,000	$0
(55101) Office Supplies	$100	$144	$100	$100
(55201) Operating Supplies	$99,000	$105,913	$85,000	$50,000
(55401) Book/Publ/Subscript/Membership	$250	$91	$250	$250
(55403) SBITA Agreements	$0	$66,891	$135,850	$174,844

	2024-25 Adopted	2024 - 25 Actual	2025-26 Adopted	2026-27 Adopted
(55501) Training/Registration	$0	$1,350	$0	$0
OPERATING EXPENSES TOTAL	**$436,993**	**$365,892**	**$344,368**	**$286,438**
Capital Outlay				
(56401) Machinery & Equipment	$193,504	$201,535	$60,000	$25,000
CAPITAL OUTLAY TOTAL	**$193,504**	**$201,535**	**$60,000**	**$25,000**
TOTAL	**$1,420,101**	**$1,416,101**	**$1,302,787**	**$1,292,929**

Budget Summary: The total budget for Court Technology decreased from $1,302,787 in FY 2025-26 to $1,292,929 in FY 2026-27, reflecting a decrease of $9,858 or approximately 0.76%.

Summary of County Debt

Escambia County has no outstanding General Obligation Debt pledged against its Ad Valorem Taxes. All outstanding bond issues are pledged against specific non-ad valorem revenues restricted to the repayment of debt service for specific bond issues. There is no locally or state-imposed limit on the issuance of debt by the Board of County Commissioners pledged against non-ad valorem revenues.

Debt Service Funds are also used to report financial resources when legally mandated or when resources are being accumulated for principal and interest payments maturing in future years. The County has the following Debt in the Debt Service Fund:

The **Sales Tax Refunding Revenue Note, Series 2012** in the aggregate amount of $48,040,000 was issued on August 1, 2012. The Note has a fixed interest rate of 2.48% and a maturity date of October 1, 2032. The proceeds of the 2012 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Half-Cent Sales Tax.

The **Capital Improvement Revenue Note, Series 2014 was satisfied in 2021.** It was in the amount of $8,500,000, was issued on September 30, 2014, and had a maturity date of October 1, 2021. The proceeds of this note, in addition to matching funds approved by the State of Florida, were used to re-nourish 8.2 miles of Pensacola Beach located on Santa Rosa Island.

The **Sales Tax Revenue Bond, Series 2017** for a par amount of $78,060,000 and a net premium of $10,682,424 was issued on June 22, 2017. The bonds have coupon rates ranging from 2% to 5%, with the yield ranging from .93% to 3.69% and a maturity date of October 1, 2047. The proceeds of this bond are reported in the 2017 Capital Projects fund and were used for the construction of the new Jail Facility. The bond is secured by certain pledged revenues consisting of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.

The **Capital Improvement Refunding Revenue Bond, Series 2018** for a par amount of $41,545,000 and a net premium of $5,318,882 was issued on November 28, 2018. The bonds have an average coupon rate of 5%, with a true interest cost of 2.978988% and a maturity date of October 1, 2031. The Bonds are secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues and will use the same source of pledged revenue as the refunded issues. The proceeds of this bond are reported in the debt service fund and used to refund the following three issues:

- The Sales Tax Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of $29,535,000 on October 21, 2011. The proceeds of this bond were used to advance refund a portion of the Sales Tax Revenue Refunding Bonds Series 2002. The 2002 series had refunded the 1993 series. The Bond was secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the Local Government Half-Cent Sales Tax.

- The Capital Improvement Refunding Revenue Bond, Series 2011 which was issued in the aggregate amount of $19,345,000 on December 9, 2011. The proceeds of this 2011 Bond were used to advance refund all of the outstanding Capital Improvement Revenue Bonds Series 2002. The Bond was secured by a covenant to budget and appropriate from available Non-Ad Valorem revenues.

- The Capital Improvement Revenue Note, Series 2013 which was issued in the aggregate amount of $12,000,000 on November 14, 2013. The proceeds of this note reimbursed the LOST fund for acquisition and construction of certain transportation and drainage related capital improvements of the County. The Note was secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues.

Debt Service and Bond Redemption Summary

FY 2026/27

The four revenue bond and note issues shown below have a projected remaining principal balance of $124,041,500 after the principal payments budgeted for FY 2026/27.

Bond or Note Issue	Amount Issued	FY 25/26 Scheduled Balance	FY 26/27 Principal Payments	FY 26/27 Projected Balance
Sales Tax Refunding Revenue Note Series 2012	$48,040,000	$18,790,000	$2,560,000	$16,230,000
Capital Improvement Refunding Revenue Bonds Series 2018	$41,545,000	$17,010,000	$3,680,000	$13,330,000
Sales Tax Revenue Bonds Series 2017	$78,060,000	$72,800,000	$735,000	$72,065,000
Tourist Development Tax Revenue Note Series 2025	$25,080,800	$23,779,600	$1,363,100	$22,416,500
Total	**$192,725,800**	**$132,379,600**	**$8,338,100**	**$124,041,500**

Timing: Balances reflect scheduled principal payments due October 1 of the year shown. FY 2026/27 principal amounts correspond to payments due October 1, 2027. These are scheduled balances, not actual balances as of September 30.

DEBT RATIOS

Measure	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Direct debt	$128,005,000	$121,775,000	$115,315,000	$132,379,600	$124,041,500
Population	329,583	331,485	333,452	334,119	337,728
Debt per capita	$388	$367	$346	$396	$367

FY 2026/27 debt per capita is $367, calculated using scheduled remaining principal of $124,041,500 and BEBR's April 1, 2025 population estimate of 337,728 residents. Historical figures retain their originally reported population estimates and debt reporting dates.

The **Tourist Development Tax Revenue Note, Series 2025** in the aggregate amount of $25,080,800 was issued on June 25, 2025. The Note has a fixed interest rate of 4.76% and a maturity date of October 1, 2039. The proceeds of the 2025 Note are reported in the Series 2025 TDT Note Capital Projects fund (312) and are being used for the construction and equipping of improvements to the County's John R. Jones outdoor arena, consisting of the installation of artificial turf and improvement of concession areas, restroom facilities, parking and other related facilities. The Note is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Tourist Development Tax.

DEBT SERVICE SCHEDULES

ESCAMBIA COUNTY, FLORIDA, SALES TAX REFUNDING REVENUE NOTE, SERIES 2012

PURPOSE: The Note, in the aggregate amount of $48,040,000, was issued on August 1, 2012. The Note has a fixed interest rate of 2.48% and a maturity date of October 1, 2032. The proceeds of the 2012 Note refunded on a current basis the balance of the Sales Tax Revenue Refunding Bonds Series 2002. The Bond is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Half-Cent Sales Tax.

SECURITY: The issuer shall in each fiscal year maintain an amount of Non-Ad Valorem revenue less the allocable portion of cost of essential services for each fiscal year that equals or exceeds 1.2 times the maximum annual debt service on all outstanding debt and furnish a Compliance Certificate to the Holder of the 2012 Note establishing compliance.

DEBT COVERAGE: Half-Cent Sales Tax revenue from the State.

RATINGS:

- Moody's - Aa3
- Standard & Poor's - AA
- Insurer - None

Cost Center: 110237
Fund: 203.104964

ESCAMBIA COUNTY

SALES TAX REFUNDING REVENUE NOTE, SERIES 2012

ISSUED: 08/01/2012

AMORTIZATION SCHEDULE

Fixed Interest Rate: 2.48% Fixed Interest Payments

Cost Center 110237

Fund 203.104964

DEBT SERVICE SCHEDULE

(Annual Debt Service, 2027–2032)

Year	Interest Due	Principal Due	Remaining Principal
10/1/2027	472,465	2,560,000	16,230,000
10/1/2028	409,212	2,635,000	13,595,000
10/1/2029	341,839	2,710,000	10,885,000
10/1/2030	273,697	2,790,000	8,095,000
10/1/2031	203,544	2,870,000	5,225,000
10/1/2032	131,740	5,225,000	-
Totals	$ 1,832,497.34	$ 18,790,000.00	

*Payments are to be made prior to the due date. Interest amounts represent annual totals; principal is due October 1.

ESCAMBIA COUNTY, FLORIDA, CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2018, $41,545,000

PURPOSE: The proceeds of this bond were used to refund the following three issues. The bond was issued for a par amount of $41,545,000 and a net premium of $5,318,882 on November 28, 2018. The bonds have an average coupon rate of 5%, with a true interest cost of 2.978988% and a maturity date of October 1, 2031.

SECURITY: The Bonds are secured by a covenant to budget and appropriate from legally available Non-Ad Valorem revenues, and use the same source of pledged revenue as the refunded issues:

- Capital Improvement Revenue Note, Series 2013: Pledged Revenues: Non-Ad Valorem Revenues budgeted, appropriated and deposited in the Debt Service Fund, and any other moneys deposited in the Debt Service fund. Revenues are received per interlocal agreement.
- Capital Improvement Refunding Revenue Bond, Series 2011 Pledged Revenues: Non-Ad Valorem Revenues budgeted, appropriated and deposited in the Debt Service Fund. Available Non-Ad Valorem Revenues, continues to use Net Toll Revenues and Lease Revenues.
- Sales Tax Refunding Revenue Bond, Series 2011: Pledged Revenues: Half Cent Sales Tax

DEBT COVERAGE: The total amount of Non-Ad Valorem Revenues received in the immediately preceding Fiscal Year less the Allocable Portion of the Cost of Essential Services for the prior Fiscal Year are at least 1.20 times the Maximum Annual Debt Service requirement on all Debt of the Issuer secured in any part by a lien upon or covenant to budget and appropriate from Non-Ad Valorem Revenue.

RATINGS:

- Moody's - Aa2
- Standard & Poor's - AA
- Insurer - None

Cost Center: 110260
Fund: 203.104815

ISSUED: 11/28/2018

AMORTIZATION SCHEDULE

Coupon Rate: 5% Fixed Interest Payments

Cost Center 110260

Fund 203.104815

DEBT SERVICE SCHEDULE

(Annual Debt Service, 2027–2031)

Year	Interest Due	Principal Due	Remaining Principal
10/1/27	850,500	3,680,000	13,330,000
10/1/28	666,500	3,830,000	9,500,000
10/1/29	475,000	3,035,000	6,465,000
10/1/30	323,250	3,165,000	3,300,000
10/1/31	165,000	3,300,000	-
Totals	2,480,250.00	17,010,000.00	

*Payments are to be made prior to the due date. Interest amounts represent annual totals; principal is due October 1.

ESCAMBIA COUNTY, FLORIDA, SALES TAX REVENUE BONDS, SERIES 2017, $78,060,000

PURPOSE: The proceeds financed the development and construction of a new County Jail Facility and other improvements, as well as costs associated with issuing the Series 2017 Bonds.

SECURITY: The Bonds are limited and special obligations of the County payable solely from receipts received from the proceeds of the local government half-cent sales tax as defined and described in and distributed to the County by the State, under Part VI, Chapter 218, Florida Statutes.

DEBT COVERAGE: The debt coverage test using the Local Government Half-Cent Sales Tax Revenues for Additional Parity Bonds equals 1.35 times the Maximum Bond Service Requirement for all debt.

RATINGS:

- Moody's - Aa3
- Standard & Poor's - AA
- Insurer - None

Cost Center: 110242
Fund: 203.104968

ESCAMBIA COUNTY

SALES TAX REVENUE BOND, SERIES 2017

ISSUED: 06/22/2017

AMORTIZATION SCHEDULE

Coupon Rates: 2%-5% Fixed Interest Payments

Cost Center 110242

Fund 203.104968

DEBT SERVICE SCHEDULE

(Annual Debt Service, 2027–2047)

Year	Interest Due	Principal Due	Remaining Principal
10/01/27	3,464,450	735,000	72,065,000
10/01/28	3,427,700	770,000	71,295,000
10/01/29	3,389,200	810,000	70,485,000
10/01/30	3,348,700	850,000	69,635,000
10/01/31	3,306,200	890,000	68,745,000
10/01/32	3,261,700	935,000	67,810,000
10/01/33	3,214,950	3,180,000	64,630,000
10/01/34	3,055,950	3,340,000	61,290,000
10/01/35	2,888,950	3,510,000	57,780,000
10/01/36	2,713,450	3,685,000	54,095,000
10/01/37	2,529,200	3,870,000	50,225,000
10/01/38	2,335,700	4,060,000	46,165,000
10/01/39	2,173,300	4,225,000	41,940,000
10/01/40	2,004,300	4,390,000	37,550,000
10/01/41	1,784,800	4,610,000	32,940,000
10/01/42	1,554,300	4,845,000	28,095,000
10/01/43	1,312,050	5,085,000	23,010,000
10/01/44	1,057,800	5,340,000	17,670,000
10/01/45	790,800	5,605,000	12,065,000
10/01/46	510,550	5,885,000	6,180,000
10/01/47	216,300	6,180,000	-
Totals	48,340,350.00	72,800,000.00	

*Payments are to be made prior to the due date. Interest amounts represent annual totals; principal is due October 1.

ESCAMBIA COUNTY, FLORIDA, TOURIST DEVELOPMENT TAX REVENUE NOTE, SERIES 2025, $25,080,800

PURPOSE: The Note, in the aggregate amount of $25,080,800, was issued on June 25, 2025. The Note has a fixed interest rate of 4.76% and a maturity date of October 1, 2039. The proceeds of the 2025 Note are reported in the Series 2025 TDT Note Capital Projects fund (312) and are being used for the construction and equipping of improvements to the County's John R. Jones outdoor arena, consisting of the installation of artificial turf and improvement of concession areas, restroom facilities, parking and other related facilities. The Note is secured by certain pledged revenues consisting primarily of amounts received by the County as proceeds of the local Government Tourist Development Tax.

SECURITY: The Note is a limited and special obligation of the County payable solely from receipts received from the proceeds of the local government tourist development tax as defined and described in Section 125.0104, Florida Statutes .

PLEDGED REVENUE: Local Government Tourist Development Tax.

RATINGS:

- N/A - Bank Loan

Cost Center: 110248
Fund: 203.104969

ESCAMBIA COUNTY

TOURIST DEVELOPMENT TAX REVENUE NOTE, SERIES 2025

ISSUED: 6/25/2025

AMORTIZATION SCHEDULE

Fixed Interest Rate: 4.76% Fixed Interest Payments

Cost Center 110248

Fund 203.104969

DEBT SERVICE SCHEDULE

(Annual Debt Service, 2027–2039)

Year	Interest Due	Principal Due	Remaining Principal
10/1/2027	1,131,909	1,363,100	22,416,500
10/1/2028	1,067,025	1,428,000	20,988,500
10/1/2029	999,053	1,496,000	19,492,500
10/1/2030	927,843	1,567,200	17,925,300
10/1/2031	853,244	1,641,800	16,283,500
10/1/2032	775,095	1,719,900	14,563,600
10/1/2033	693,227	1,801,800	12,761,800
10/1/2034	607,462	1,887,600	10,874,200
10/1/2035	517,612	1,977,400	8,896,800
10/1/2036	423,488	2,071,500	6,825,300
10/1/2037	324,884	2,170,200	4,655,100
10/1/2038	221,583	2,273,400	2,381,700
10/1/2039	113,369	2,381,700	-
Totals	$ 8,655,793.44	$ 23,779,600.00	

*Payments are to be made prior to the due date. Interest amounts represent annual totals; principal is due October 1.

CAPITAL IMPROVEMENT PROGRAM (CIP)

Purpose:

The Capital Improvements Program (CIP) provides a planned and programmed approach to utilizing the County's financial resources in the most responsive and efficient manner to meet its service and facility needs. The CIP serves as a "blueprint" for the future of the community. It is a dynamic tool, not a static accounting document. Development of the CIP requires the integration of financial, engineering, and planning functions. The CIP is developed to achieve the following results:

- Consolidating and coordinating all department requests with the goal of reducing unnecessary delays and coordinating the individual improvement programs of the departments;
- Establishing a system of procedures and priorities by which each proposal can be evaluated in terms of public need, the comprehensive planning of the area, the inter-relationship of projects, and cost requirements;
- Scheduling capital projects over an extended period so that the most efficient financial plan for the CIP can be achieved;
- Relating needed projects to existing and projected fiscal capacity; and
- Providing that public facilities and services meet or exceed the standards established in the Capital Improvements Element (CIE) required by Florida Statutes 163.3177 and are available when needed for development, or that development orders and permits are conditioned on the availability of these public facilities and services necessary to serve the proposed development. Not later than one year after its due date established by the state land planning agency's rule for submission of local comprehensive plans pursuant to Florida Statutes 163.3167(2)k a local government shall not issue a development order or permit which results in a reduction in the level of service for the affected public facilities below the level of services provided in the comprehensive plan of the local government.

Capital Expenditures Defined:

Expenditures which result in the acquisition of, or addition to, general fixed assets, with a value of more than $5,000 and a useful life of more than one year. Additionally, included are capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized and other equipment.

Process to Identify Funded Projects:

Escambia County strives to follow GFOA’s recommended steps for capital planning as follows:

- Identify needs – Departments submit their requested projects and/or equipment needed, ranked in order of priority
- Determine financial impacts – Departments in conjunction with the Purchasing Office staff estimate costs for the requests and suggest funding sources (grants, LOST, etc.)
- Prioritize capital requests – Office of Management and Budget and County Administration review the requests from the department and rank in order of priority based on the County’s strategic goals, health and safety considerations, and available funding
- Develop a comprehensive financial plan – Projects that are deemed to be highest priority are included in the County’s Capital Improvement Plan and adopted budget

Impact of the Capital Program on the Operating Budgets:

In approving the capital program each year, the Board of County Commissioners considers a detailed analysis of the projected impacts of the program on future operating budgets. These include, but are not limited to, the direct impacts of capital financing and increased operating expenses and staff requirements. In many instances, operating impacts are negligible and difficult to compute. For example, paving dirt roads eliminates the need for continual grading but creates a need for periodic right-of-way maintenance. As more projects are

added to the Capital Improvement Plan, staff members are striving to quantify better estimates for future operating expenses to ensure all funds remain structurally balanced.

Interface of CIP and Capital Improvement Element as required by the County's Comprehensive Plan:

The CIP establishes the proper interface with the Capital Improvements Element as required by the County's Comprehensive Plan, adopted on October 20, 1993, which states:

"The County shall formalize a process for the update and refinement of multi-year projections of fiscal resources such that a financially feasible schedule of capital improvements is maintained."

Adoption of annual budgets included a specific capital budget which implemented adequate funding sources, and which was consistent with CIE.

The CIP shall embody and be consistent with the following:

- The maintenance of existing infrastructure, including renewal/replacement of worn-out facilities, shall be specifically projected and funding identified;
- Debt obligations shall be specifically identified and projected to ensure compliance with debt covenants, including coverage requirements;
- A debt management strategy and set of criteria which shall be based upon debt management principals;
- Maintenance of levels of budgeted and undesignated reserves adequate to serve sound public fiscal management purposes; and
- Equity of the uses of a revenue source relative to the populace generating the revenue.

The presentation that follows includes the Capital Improvement Plan and the Capital Budget. The Capital Improvement Plan typically contains funding for those projects with a value of $25,000 and above. The Capital Budget contains the plan for the purchase of all capital items with a value of $5,000 and above. The difference, therefore, between the aggregate funding in the Capital Budget and the funding in the CIP represents those capital outlays with a value between $5,000 and $25,000.

Escambia County Government

Office of Management & Budget

Adopted Capital Improvement Program

	Description	Adopted Total 2026/27	2027/28	2028/29	2029/30	2030/31
FUND:	**GENERAL FUND**					
	Information Systems					
001	Replacement Switches (4)	20,000	0	0	0	0
001	Replacement Uninterruptible Power Supply	5,000	0	0	0	0
	Inmate Medical					
001	Electronic Medical Records Software	100,000	0	0	0	0
	Work Annex					
001	Radios APX8000 (10)	45,000	0	0	0	0
001	Copier	6,000	0	0	0	0
	Communications					
001	ARES Equipment (EOC ESF2 Support)	5,000	0	0	0	0
001	Tower Site Security Cameras	20,000	0	0	0	0
	Total General Fund	**201,000**	**0**	**0**	**0**	**0**
FUND:	**OTHER GRANTS AND PROJECTS FUND**					
	Vessel Local Ordinance 2022-11 Funds					
110	Fabrication and Deployment of Artificial Reef	48,000	0	0	0	0
	Total Other Grants and Projects Fund	**48,000**	**0**	**0**	**0**	**0**
FUND:	**DETENTION/JAIL INMATE COMMISSARY FUND**					
	Detention/Jail Commissary					
111	Jail Management Software	1,500,000	0	0	0	0
	Total Detention/Jail Inmate Commissary Fund	**1,500,000**	**0**	**0**	**0**	**0**
FUND:	**LIBRARY FUND**					
	Operations					
113	Books, Audiobooks, Movies and Library Materials	823,243	0	0	0	0
113	Redbird LD (Flight Simulator)	50,000	0	0	0	0
	Library Maintenance					
113	Generator Replacement and Installation (Bellview Branch)	170,000	0	0	0	0
113	Outdoor STEM Playground Equipment (Bellview Branch)	10,000	0	0	0	0
113	HVAC (Southwest Branch)	50,000	0	0	0	0
113	Digital Sign (Molino Branch)	10,000	0	0	0	0
	Library Information Systems					
113	Meeting Room Audio/Video Upgrades (Southwest & Tryon Branches)	10,000	0	0	0	0
113	New & Replacement Cameras (Pensacola & Tryon Branches)	108,000	0	0	0	0
113	Digital Interactive Wall (Bellview & Pensacola Branches)	10,000	0	0	0	0
113	Replacement Coin-Bill Acceptor Machines w/ Self-Service Kiosks	60,000	0	0	0	0
	Total Library Fund	**1,301,243**	**0**	**0**	**0**	**0**
FUND:	**ARTICLE V FUND**					
	State Attorney Office					
115	Replacement Servers	10,000	0	0	0	0
	Court Administration - Escambia Technology					
115	Firewall Refresh	25,000	0	0	0	0
	Court Security					
115	Access Control Readers and Intercom System	5,000	0	0	0	0
115	DPS and Motion Detectors	20,000	0	0	0	0
115	Security Camera Replacement	75,000	0	0	0	0
	Total Article V Fund	**135,000**	**0**	**0**	**0**	**0**

Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program

	Description	Adopted Total 2026/27	2027/28	2028/29	2029/30	2030/31
FUND:	**CDBG HUD ENTITLEMENT FUND**					
	Brownfield/Romana-VCTC					
129	E Street Improvement Project	505,039	0	0	0	0
	CDBG 2020 Admin/Planning					
129	Atwood Sidewalk Project	110,000	0	0	0	0
	CDBG 2020 Housing Rehab					
129	Atwood Sidewalk Project	291,471	0	0	0	0
	CDBG 2021 Admin/Planning					
129	Atwood Sidewalk Project	41,250	0	0	0	0
	CDBG 2021 Housing Rehab					
129	Atwood Sidewalk Project	375,255	0	0	0	0
	2022 CDBG Admin					
129	Atwood Sidewalk Project	511,285	0	0	0	0
	2022 CDBG Housing Rehab					
129	Atwood Sidewalk Project	360,096	0	0	0	0
	2023 CDBG Admin					
129	Atwood Sidewalk Project	525,000	0	0	0	0
	2024 CDBG Admin					
129	Atwood Sidewalk Project	1,053,605	0	0	0	0
	2025 CDBG Admin					
129	Prevention Cameras throughout CRAs	1,023,996	0	0	0	0
	2026 CDBG Admin					
129	Prevention Cameras throughout CRAs	841,250	0	0	0	0
	Total CDBG HUD Entitlement Fund	**5,638,247**	**0**	**0**	**0**	**0**
FUND:	**FIRE PROTECTION FUND**					
	Fire Dept Paid					
143	Vehicle Extrication Equipment (2)	60,000	0	0	0	0
143	Garage Door Replacement	35,000	0	0	0	0
143	Infrastructure Enhancement	85,000	0	0	0	0
143	Insulation Projects	50,000	0	0	0	0
143	Portable Radios (4)	45,000	0	0	0	0
143	Cascade Fill Station with Compressor	60,000	0	0	0	0
143	Training Equipment	15,000	0	0	0	0
143	Self-Contained Breathing Apparatus/PPE/Bunker Gear (25)	112,792	0	0	0	0
143	ALS 360 Lease	145,000	0	0	0	0
	Total Fire Protection Fund	**607,792**	**0**	**0**	**0**	**0**
FUND:	**COMMUNITY REDEVELOPMENT FUND**					
	Community Redevelopment Brownsville					
151	Brownsville Traffic Control Project	250,000	0	0	0	0
	Community Redevelopment Warrington					
151	Navy Point Community Access Corridor Sidewalks	1,200,000	0	0	0	0
	Community Redevelopment Palafox					
151	Bristol Community Access Corridor Sidewalks	270,000	0	0	0	0
	Community Redevelopment Barrancas					
151	Lakewood & Iona Sidewalk Projects	400,000	0	0	0	0

Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program

	Description	Adopted Total 2026/27	2027/28	2028/29	2029/30	2030/31
	Community Redevelopment Englewood					
151	H Street Traffic Control Project	25,000	0	0	0	0
151	I Street Traffic Control Project	25,000	0	0	0	0
	Community Redevelopment Cantonment					
151	CRA Wide Traffic Control Project	350,000	0	0	0	0
	Community Redevelopment Ensley					
151	Johnson Avenue Community Access Corridor Sidewalks	1,200,000	0	0	0	0
	Community Redevelopment Atwood					
151	Lawton Street (Johnson to Olive) Sidewalk Project	240,000	0	0	0	0
	Community Redevelopment Oakfield					
151	Hancock Traffic Control Project	150,000	0	0	0	0
	Total Community Redevelopment Fund	**4,110,000**	**0**	**0**	**0**	**0**
FUND:	**TRANSPORTATION TRUST FUND**					
	Traffic Operations					
175	Traffic Calming Devices/Installation	200,000	0	0	0	0
175	Transportation Control/Signal Equipment	175,000	0	0	0	0
175	Traffic Control Systems	200,000	0	0	0	0
	Total Transportation Trust Fund	**575,000**	**0**	**0**	**0**	**0**
FUND:	**MASTER DRAINAGE BASIN FUND**					
	Engineering					
181	Drainage Basin Projects	100,111	0	0	0	0
	Total Master Drainage Basin Fund	**100,111**	**0**	**0**	**0**	**0**
FUND:	**LOCAL OPTION SALES TAX IV FUND**					
	LOST IV Admin Reserves/Discretionary Projects					
353	BCC Discretionary Projects	27,307,661	5,375,250	0	0	0
	Transportation & Drainage Projects					
353	Muldoon-Saufley Field-Cerny-Velma-Fresno Area Drainage	500,000	0	0	0	0
353	Godwin Lane/Chicago Ave Area Drainage	91,109	0	0	0	0
353	Helms Rd & Wood Lane	170,000	0	0	0	0
353	Saddlebrook S/D and Wymart Road (Belguim Circle)	250,000	0	0	0	0
353	Myrtle Grove System A (Remaining Portion)	300,000	0	0	0	0
353	Perdido Bay Country Club Estates Unit 8	170,000	0	0	0	0
353	Oakfield Area Drainage (Palafox St @ Oakfield/Kenmore/Pacific/Majors/Pinestead)	200,000	0	0	0	0
353	Ranch Lands-Sagebrush Trail Flood Plain Restoration	500,000	0	0	0	0
353	Pin Oak Lane Drainage (Ph 1) HMGP, and Flood Plain Rest Proj (Ph 2)	200,000	0	0	0	0
353	Kingfisher, Bush Street and Interstate Circle Drainage	1,132,703	0	0	0	0
353	Muldoon Road Sidewalks	650,000	0	0	0	0
353	Bridge Rehab Program	1,277,778	1,277,778	0	0	0
353	N. Pineville Road	375,000	0	0	0	0
353	S. Pineville Road	720,000	0	0	0	0
353	Spence Road Ph I	691,560	0	0	0	0
353	Koehn Road	413,440	0	0	0	0
353	Countywide Traffic Calming	50,000	50,000	0	0	0
353	Bridge Replacement Program	1,277,778	0	0	0	0
353	Pinestead	1,000,000	625,000	0	0	0
353	Jackson Street Sidewalks	627,778	1,652,778	0	0	0
353	Regional Pond Construction in 11-Mile Creek Basin	300,000	350,000	0	0	0
353	Muldoon Area - Windham Pond Outfall	0	300,000	0	0	0
353	Muldoon Area - Felton Pond Outfall	0	350,000	0	0	0
353	Youpon Rd Pond Expansion & Peeble Creek Dr Outfall Improvement	0	250,000	0	0	0
353	Willowside Dr & Westlake Subdivision Drainage	0	200,000	0	0	0

Escambia County Government
Office of Management & Budget
Adopted Capital Improvement Program

	Description	Adopted Total 2026/27	2027/28	2028/29	2029/30	2030/31
353	Riola Place - Bridge Creek/Heron Bayou Study Branch E	0	100,000	0	0	0
353	Garson Swamp & Southwest Side Basin Study & Implementation of Improvements	0	450,000	0	0	0
353	Delano Area North Kelly Avenue Basin	0	400,000	0	0	0
353	St Johns North of PCC (Beverly Parkway Branch F)	0	450,000	0	0	0
353	Santa Rosa Villas Subdivision & Villas on the Gulf Area Drainage	0	300,000	0	0	0
353	Road Resurfacing (District Wide)	1,584,286	5,403,475	0	0	0
	Natural Resources Management Capital Projects					
353	Southwest Greenway/Trail/Boardwalk Rehabilitation	25,000	25,000	0	0	0
353	Refrigerated Auto Samplers (2)	20,000	25,000	0	0	0
353	Nutrient Analyzer	30,000	0	0	0	0
	Public Safety / Fire Capital Projects					
353	EMS Ambulances/ Staff Vehicles	550,000	0	0	0	0
353	Water Safety Vehicles	60,000	0	0	0	0
	Parks Capital Projects					
353	Park Development and Enhancements	143,269	2,393,782	0	0	0
	Sheriff Capital Projects					
353	Sheriff Facilities	888,167	888,167	0	0	0
353	Vehicle/Equipment Replacement	4,000,000	4,000,000	0	0	0
	Total Local Option Sales Tax IV Fund	**45,505,529**	**24,866,230**	**0**	**0**	**0**
FUND:	**SOLID WASTE FUND**					
	Environmental Quality					
401	Plotter	18,000	0	0	0	0
	Recycling					
401	Hazmat Storage Locker	85,000	0	0	0	0
	SW Transfer Station					
401	Replacement Walking Floor Trailer (2)	314,000	0	0	0	0
	SWM Operations					
401	Certified Rebuild D8 Dozer	800,000	0	0	0	0
401	Rebuild 336 Excavator	450,000	0	0	0	0
	Projects					
401	Leachate Management System	2,000,000	0	0	0	0
401	Gas Control and Collection System Expansion - Cell 1B	1,091,000	0	0	0	0
401	Landfill Access Roads - New Landfill	1,200,000	0	0	0	0
401	Landfill Perimeter Fence - New Landfill	250,000	0	0	0	0
401	Perdido Landfill Gas Expansion	450,000	0	0	0	0
401	Landfill Gas Engineering	52,000	0	0	0	0
	Total Solid Waste Fund	**6,710,000**	**0**	**0**	**0**	**0**
FUND:	**INSPECTION FUND**					
	Building Inspections Administration					
406	Replacement of Inspection Vehicles (4)	275,000	0	0	0	0
406	Copiers (2)	18,000	0	0	0	0
406	Drone for Roof Inspections	30,000	0	0	0	0
	Total Inspection Fund	**323,000**	**0**	**0**	**0**	**0**

Escambia County Government

Office of Management & Budget

Adopted Capital Improvement Program

	Description	Adopted Total 2026/27	2027/28	2028/29	2029/30	2030/31
FUND:	**EMERGENCY MEDICAL SERVICE FUND**					
	EMS Operations					
408	ALS 360 software 10-year lease	1,918,868	0	0	0	0
	Total Emergency Medical Service Fund	**1,918,868**	**0**	**0**	**0**	**0**
FUND:	**BAY CENTER FUND**					
	Bay Center-Capital					
409	Increase Dedicated Fiber Connectivity for Broadcast & Production	100,000	0	0	0	0
409	Integrate Player Stat Board Into OES Controller	60,000	0	0	0	0
409	Resurface 30K Sq. Ft. Concrete Finished Surfaces & Steps	200,000	0	0	0	0
409	Replace Ice Machines (7)	80,000	0	0	0	0
409	Add Digital Menu Boards for Portable Stands (14)	28,000	0	0	0	0
409	High Steel Grid Upgrades	20,000	0	0	0	0
409	Replace Walk In Cooler	50,000	0	0	0	0
409	Replace, Update, and Add Ovens	20,000	0	0	0	0
409	Replace Char Top Grill	12,000	0	0	0	0
409	Replace and Update Show Power Distribution	15,000	0	0	0	0
409	Replace and Add Forklift (2)	50,000	0	0	0	0
409	Replace Genie Lift with Scissor Lift	35,000	0	0	0	0
409	Add Walk Behind Tennant (4)	15,000	0	0	0	0
409	Replace and Update Exterior Doors (7)	120,000	0	0	0	0
409	Add Surveillance Cameras to Extend Coverage	50,000	0	0	0	0
409	Add and Update Mags (20)	29,200	0	0	0	0
409	Restroom Upgrades	750,000	0	0	0	0
409	Add Point of Sale Units	36,000	0	0	0	0
409	Replace and Update Expo Show Equipment	75,000	0	0	0	0
409	Replace and Update IT Infrastructure/Wi-Fi	75,000	0	0	0	0
409	Other Capital Replacement	50,000	0	0	0	0
	Total Bay Center Fund	**1,870,200**	**0**	**0**	**0**	**0**
	GRAND TOTAL:	**70,543,990**	**24,866,230**	**0**	**0**	**0**

Escambia County Government
Office of Management & Budget
Adopted Capital Project Request FY 26/27
& Five Year Operating Cost
(NON-ROUTINE)

	Description	Adopted Total 2026/27	Five-Year Operating Projection 2027/28	2028/29	2029/30	2030/31	2031/32
FUND:	**DETENTION/JAIL INMATE COMMISSARY FUND**						
	Detention/Jail Commissary						
111	**Jail Management Software**	**1,500,000**	**0**	**0**	**0**	**0**	**0**

Completion Date: Fiscal Year 2026/27
Annual Operating Costs/Savings: Operating costs associated with this project will be paid from the General Fund.

Description: Jail Management Software (JMS) is an integrated information management system used by correctional facilities to efficiently handle inmate intake, booking, classification, housing, movement, release, and recordkeeping. The software supports security, accountability, and compliance by providing real-time access to inmate data, incident reports, warrants, and facility operations.

FUND:	**CDBG HUD ENTITLEMENT FUND**						
	CDBG Administration						
129	**Atwood Sidewalk Project**	**3,267,962**	**0**	**0**	**0**	**0**	**0**

Completion Date: Fiscal Year 2026/27
Annual Operating Costs/Savings: There will be no operating costs associated with this project.

Description: Creation of sidewalks on Johnson Ave from University Parkway to Olive Road for the citizens of Atwood CRA to have a safe place to walk.

FUND:	**Community Redevelopment Agency**						
	CRA Warrington						
151	**Navy Point Community Access Corridor Sidewalks**	**1,200,000**	**0**	**0**	**0**	**0**	**0**

Completion Date: Fiscal Year 2026/27
Annual Operating Costs/Savings: There will be no operating costs associated with this project

Description: Creation of sidewalks on Navy Blvd from Barrancas Ave to Duncan Rd, part of a larger Navy Point corridor project in partnership with FDOT.

FUND:	**SOLID WASTE FUND**						
	Projects Division						
401	**Landfill Gas Collection and Control System Expansion**	**1,091,000**	**0**	**0**	**0**	**0**	**0**

Completion Date: Fiscal Year 2026/27
Annual Operating Costs: Operating costs associated with this project will include equipment and materials to maintain and repair the system to ensure efficiency and compliance with environmental requirements.

Annual Operating Savings: Escambia County receives revenues from Florida Power and Light for landfill gas.

Description: Design and construct gas collection and control system in Landfill Section V Cell 1B to expand existing infrastructure. System is required for environmental compliance and also collects methane gas which is conveyed to Florida Power and Light gas-to-energy facility, producing green energy and providing revenue for the County.

401	**Leachate Management System**	**2,000,000**	**0**	**0**	**0**	**0**	**0**

Completion Date: Fiscal Year 2026/27
Annual Operating Costs/Savings: Operating costs associated with this project will be for electricity to operate the pumps and for any necessary maintenance and repairs to the system. Anticipate a cost savings in the reduction in leachate disposal volume.

Description: This leachate minimization system is to be installed and used to manage leachate flow and disposal.

	GRAND TOTAL:	**9,058,962**	**0**	**0**	**0**	**0**	**0**

Escambia County Government
Office of Management & Budget
Adopted Capital Project Request FY 26/27
& Five Year Operating Costs
(ROUTINE)

	Description	Adopted Total 2026/27	Five-Year Operating Projection 2027/28	2028/29	2029/30	2030/31	2031/32
FUND:	**GENERAL FUND**						
	Information Systems						
001	Replacement Switches (4)	20,000	720	720	720	720	720
001	Replacement Uninterruptable Power Supply	5,000	50	50	50	50	50
	Inmate Medical						
001	Electronic Medical Records Software	100,000	450	450	450	450	450
	Work Annex						
001	Radios APX8000 (10)	45,000	100	100	100	100	100
001	Copier	6,000	1,200	1,200	1,200	1,200	1,200
	Communications						
001	ARES ESF2 Equipment & Support	5,000	250	250	250	250	250
001	Tower Site Security Cameras	20,000	150	150	150	150	150
	Total General Fund	**201,000**	**2,920**	**2,920**	**2,920**	**2,920**	**2,920**
FUND:	**OTHER GRANTS AND PROJECTS FUND**						
	Vessel Local Ordinance 2022-11 Funds						
110	Fabrication and Deployment of Artificial Reef	48,000	0	0	0	0	0
	Total Other Grants and Projects Fund	**48,000**	**0**	**0**	**0**	**0**	**0**
FUND:	**LIBRARY FUND**						
	Operations						
113	Books, Audiobooks, Movies and Library Materials	823,243	0	0	0	0	0
113	Redbird LD (Flight Simulator)	50,000	500	500	500	500	500
	Library Maintenance						
113	Generator Replacement and Installation (Bellview Branch)	170,000	5,000	5,000	5,000	5,000	5,000
113	Outdoor STEM Playground Equipment (Bellview Branch)	10,000	0	0	0	0	0
113	HVAC (Southwest Branch)	50,000	5,000	5,000	5,000	5,000	5,000
113	Digital Sign (Molino Branch)	10,000	360	360	360	360	360
	Library Information Systems						
113	Meeting Room Audio/Video Upgrades (Southwest & Tryon Branches)	10,000	1,000	1,000	1,000	1,000	1,000
113	New & Replacement Cameras (Pensacola & Tryon Branches)	108,000	150	150	150	150	150
113	Digital Interactive Wall (Bellview & Pensacola Branches)	10,000	500	500	500	500	500
113	Replacement Coin-Bill Acceptor Machines w/ Self-Service Kiosks	60,000	150	150	150	150	150
	Total Library Fund	**1,301,243**	**12,660**	**12,660**	**12,660**	**12,660**	**12,660**
FUND:	**ARTICLE V FUND**						
	State Attorney Office						
115	Replacement Servers	10,000	250	250	250	250	250
	Court Administration - Escambia Technology						
115	Firewall Refresh	25,000	0	0	0	0	0
	Court Security						
115	Access Control Readers and Intercom System	5,000	150	150	150	150	150
115	DPS and Motion Detectors	20,000	0	0	0	0	0
115	Security Camera Replacement	75,000	150	150	150	150	150
	Total Article V Fund	**135,000**	**550**	**550**	**550**	**550**	**550**

Escambia County Government
Office of Management & Budget
Adopted Capital Project Request FY 26/27
& Five Year Operating Costs
(ROUTINE)

FUND:	**CDBG HUD ENTITLEMENT FUND**						
	Brownfield/Romana-VCTC						
129	E Street Improvement Project	505,039	0	0	0	0	0
	2025 CDBG Admin						
129	Prevention Cameras throughout CRAs	1,023,996	2,500	2,500	2,500	2,500	2,500
	2026 CDBG Admin						
129	Prevention Cameras throughout CRAs	841,250	1,500	1,500	1,500	1,500	1,500
	Total CDBG HUD Entitlement Fund	**2,370,285**	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
FUND:	**FIRE PROTECTION FUND**						
	Fire Dept Paid						
143	Vehicle Extrication Equipment (2)	60,000	1,000	1,000	1,000	1,000	1,000
143	Garage Door Replacement	35,000	0	0	0	0	0
143	Infrastructure Enhancement	85,000	0	0	0	0	0
143	Insulation Projects	50,000	0	0	0	0	0
143	Portable Radios (4)	45,000	50	50	50	50	50
143	Cascade Fill Station with Compressor	60,000	300	300	300	300	300
143	Training Equipment	15,000	0	0	0	0	0
143	Self-Contained Breathing Apparatus/PPE/Bunker Gear (25)	112,792	0	0	0	0	0
143	ALS 360 Lease	145,000	0	0	0	0	0
	Total Fire Protection Fund	**607,792**	**1,350**	**1,350**	**1,350**	**1,350**	**1,350**
FUND:	**COMMUNITY REDEVELOPMENT FUND**						
	Community Redevelopment Brownsville						
151	Brownsville Traffic Control Project	250,000	0	0	0	0	0
	Community Redevelopment Palafox						
151	Bristol Community Access Corridor Sidewalks	270,000	0	0	0	0	0
	Community Redevelopment Barrancas						
151	Lakewood & Iona Sidewalk Projects	400,000	0	0	0	0	0
	Community Redevelopment Englewood						
151	H Street Traffic Control Project	25,000	0	0	0	0	0
151	I Street Traffic Control Project	25,000	0	0	0	0	0
	Community Redevelopment Cantonment						
151	CRA Wide Traffic Control Project	350,000	0	0	0	0	0
	Community Redevelopment Ensley						
151	Johnson Avenue Community Access Corridor Sidewalks	1,200,000	0	0	0	0	0
	Community Redevelopment Atwood						
151	Lawton Street (Johnson to Olive) Sidewalk Project	240,000	0	0	0	0	0
	Community Redevelopment Oakfield						
151	Hancock Traffic Control Project	150,000	0	0	0	0	0
	Total Community Redevelopment Fund	**2,910,000**	**0**	**0**	**0**	**0**	**0**

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FUND:	**TRANSPORTATION TRUST FUND**						
	Traffic Operations						
175	Traffic Calming Devices/Installation	200,000	0	0	0	0	0
175	Transportation Control/Signal Equipment	175,000	2,500	2,500	2,500	2,500	2,500
175	Traffic Control Systems	200,000	0	0	0	0	0
	Total Transportation Trust Fund	**575,000**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
FUND:	**MASTER DRAINAGE BASIN FUND**						
	Engineering						
181	Drainage Basin Projects	100,111	0	0	0	0	0
	Total Master Drainage Basin Fund	**100,111**	**0**	**0**	**0**	**0**	**0**
FUND:	**LOCAL OPTION SALES TAX IV FUND**						
	LOST IV Admin Reserves/Discretionary Projects						
353	BCC Discretionary Projects	27,307,661	0	0	0	0	0
	Transportation & Drainage Projects						
353	Muldoon-Saufley Field-Cerny-Velma-Fresno Area Drainage	500,000	0	0	0	0	0
353	Godwin Lane/Chicago Ave Area Drainage	91,109	0	0	0	0	0
353	Helms Rd & Wood Lane	170,000	0	0	0	0	0
353	Saddlebrook S/D and Wymart Road (Belguim Circle)	250,000	0	0	0	0	0
353	Myrtle Grove System A (Remaining Portion)	300,000	0	0	0	0	0
353	Perdido Bay Country Club Estates Unit 8	170,000	0	0	0	0	0
353	Oakfield Area Drainage (Palafox St @ Oakfield/Kenmore/Pacific/Pinestead)	200,000	0	0	0	0	0
353	Ranch Lands-Sagebrush Trail Flood Plan Restoration	500,000	0	0	0	0	0
353	Pin Oak Lane Drainage (Ph 1) HMGP, and Flood Plain Rest Proj (Ph 2)	200,000	0	0	0	0	0
353	Regional Pond Construction in 11-Mile Creek Basin	300,000	0	0	0	0	0
353	Kingfisher, Bush Street, and Interstate Circle Drainage	1,132,703	0	0	0	0	0
353	Muldoon Road Sidewalks	650,000	0	0	0	0	0
353	Jackson Street Sidewalks	627,778	0	0	0	0	0
353	Pinestead	1,000,000	0	0	0	0	0
353	Bridge Replacement Program	1,277,778	0	0	0	0	0
353	Bridge Rehab Program	1,277,778	0	0	0	0	0
353	Countywide Traffic Calming	50,000	0	0	0	0	0
353	N. Pineville Road	375,000	0	0	0	0	0
353	S. Pineville Road	720,000	0	0	0	0	0
353	Spence Road Ph I	691,560	0	0	0	0	0
353	Koehn Road	413,440	0	0	0	0	0
353	Muldoon Area - Windham Pond Outfall	0	0	0	0	0	0
353	Muldoon Area - Felton Pond Outfall	0	0	0	0	0	0
353	Youpon Rd Pond Expansion & Peeble Creek Dr Outfall Improvement	0	0	0	0	0	0
353	Willowside Dr & Westlake Subdivision Drainage	0	0	0	0	0	0
353	Riola Place - Bridge Creek/Heron Bayou Study Branch E	0	0	0	0	0	0
353	Garson Swamp & Southwest Side Basin Study & Implementation of Improvements	0	0	0	0	0	0
353	Delano Area North Kelly Avenue Basin	0	0	0	0	0	0
353	St Johns North of PCC (Beverly Parkway Branch F)	0	0	0	0	0	0
353	Santa Rosa Villas Subdivision & Villas on the Gulf Area Drainage	0	0	0	0	0	0
353	Road Resurfacing (District Wide)	1,584,286	0	0	0	0	0
	Natural Resources Management						
353	Southwest Greenway/Trail/Boardwalk Rehabilitation	25,000	0	0	0	0	0
353	Refrigerated Auto Samplers (2)	20,000	300	300	300	300	300
353	Nutrient Analyzer	30,000	150	150	150	150	150

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	Public Safety / Fire						
353	EMS Ambulances/ Staff Vehicles	550,000	24,000	24,000	24,000	24,000	24,000
353	Water Safety Vehicles	60,000	3,600	3,600	3,600	3,600	3,600
	Parks Capital Projects						
353	Park Development and Enhancements	143,269	0	0	0	0	0
	Sheriff Capital Projects						
353	Sheriff Facilities	888,167	5,000	5,000	5,000	5,000	5,000
353	Vehicle/Equipment Replacement	4,000,000	40,000	40,000	40,000	40,000	40,000
	Total Local Option Sales Tax IV Fund	**45,505,529**	**73,050**	**73,050**	**73,050**	**73,050**	**73,050**
FUND:	**SOLID WASTE FUND**						
	Environmental Quality						
401	Plotter	18,000	3,600	3,600	3,600	3,600	3,600
	Recycling						
401	Hazmat Storage Locker	85,000	0	0	0	0	0
	SW Transfer Station						
401	Replacement Walking Floor Trailer (2)	314,000	20,000	22,000	22,000	24,000	24,000
	SWM Operations						
401	Certified Rebuild D8 Dozer	800,000	28,000	28,000	30,000	30,000	32,000
401	Rebuild 336 Excavator	450,000	24,000	24,000	26,000	26,000	28,000
	Projects						
401	Landfill Access Roads - New Landfill	1,200,000	0	0	0	0	0
401	Landfill Perimeter Fence - New Landfill	250,000	0	0	0	0	0
401	Perdido Landfill Gas Expansion	450,000	16,000	18,000	20,000	20,000	22,000
401	Landfill Gas Engineering	52,000	0	0	0	0	0
	Total Solid Waste Fund	**3,619,000**	**91,600**	**95,600**	**101,600**	**103,600**	**109,600**
FUND:	**INSPECTION FUND**						
	Building Inspections Administration						
406	Replacement of Inspection Vehicles (4)	275,000	4,100	4,100	4,100	4,100	4,100
406	Copiers (2)	18,000	2,400	2,400	2,400	2,400	2,400
406	Drone for Roof Inspections	30,000	500	500	500	500	500
	Total Inspection Fund	**323,000**	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**
FUND:	**EMERGENCY MEDICAL SERVICE FUND**						
	EMS Operations						
408	ALS 360 software 10-year lease	1,918,868	0	0	0	0	0
	Total Emergency Medical Service Fund	**1,918,868**	**0**	**0**	**0**	**0**	**0**

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FUND: BAY CENTER FUND

Bay Center

409	Increase Dedicated Fiber Connectivity for Broadcast & Production	100,000	0	0	0	0	0
409	Integrate Player Stat Board Into OES Controller	60,000	0	0	0	0	0
409	Resurface 30K Sq. Ft. Concrete Finished Surfaces & Steps	200,000	0	0	0	0	0
409	Replace Ice Machines (7)	80,000	0	0	0	0	0
409	Add Digital Menu Boards for Portable Stands (14)	28,000	0	0	0	0	0
409	High Steel Grid Upgrades	20,000	0	0	0	0	0
409	Replace Walk In Cooler	50,000	0	0	0	0	0
409	Replace, Update, and Add Ovens	20,000	0	0	0	0	0
409	Replace Char Top Grill	12,000	0	0	0	0	0
409	Replace and Update Show Power Distribution	15,000	0	0	0	0	0
409	Replace and Add Forklift (2)	50,000	0	0	0	0	0
409	Replace Genie Lift with Scissor Lift	35,000	0	0	0	0	0
409	Add Walk Behind Tennant (4)	15,000	0	0	0	0	0
409	Replace and Update Exterior Doors (7)	120,000	0	0	0	0	0
409	Add Surveillance Cameras to Extend Coverage	50,000	0	0	0	0	0
409	Add and Update Mags (20)	29,200	0	0	0	0	0
409	Restroom Upgrades	750,000	0	0	0	0	0
409	Add Point of Sale Units	36,000	0	0	0	0	0
409	Replace and Update Expo Show Equipment	75,000	0	0	0	0	0
409	Replace and Update IT Infrastructure/Wi-Fi	75,000	0	0	0	0	0
409	Other Capital Replacement	50,000	0	0	0	0	0
	Total Bay Center Fund	**1,870,200**	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL:	**61,485,028**	**195,630**	**199,630**	**205,630**	**207,630**	**213,630**

GLOSSARY OF TERMS AND ACRONYMS

Section I - Definitions

Section II - Acronyms

The Annual Operating Budget and financial plan contains specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

Section I - Definitions

ACE - Acronym for the Arts, Culture, and Entertainment Organization.

ACFR - Acronym for the Annual Comprehensive Financial Report. A set of financial statements for a state, municipality or other governmental entity that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB). It must be audited by an independent auditor using generally accepted auditing standards. For Escambia County this Report is prepared annually by the Clerk and Comptroller's Office.

A.C.O. Reserve - Accumulative Capital Outlay reserve. A reserve within a construction fund for the purpose of accumulating monies over several years for future building needs.

Accrual Basis of Accounting - A basis of accounting utilized by Enterprise and Internal Service types that recognizes revenues in the accounting period in which they are earned and become measurable, and expenditures are recognized in the accounting period in which they are incurred.

ADA - Acronym for the Americans with Disabilities Act. The Americans with Disabilities Act (ADA) prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications and access to state and local government's programs and services. As it relates to employment, Title I of the ADA protects the rights of both employees and job seekers. The ADA also establishes requirements for telecommunications relay services. Title IV, which is regulated by the Federal Communications Commission (FCC), also requires closed captioning of federally funded public service announcements.

Adopted Budget - The financial plan of revenues and expenditures for a fiscal year, as approved by the Escambia County Board of County Commissioners.

Ad Valorem Tax - Real estate and personal property taxes. The tax is assessed on a portion of the value of the property.

Amortization - The action or process of gradually writing off the initial cost of an asset.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by the Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited both in amount and by the time when it may be expended.

Article V - Revision to the Florida Constitution, passed in 1998, requires the state to fund the majority of the costs for the Florida court system effective July 1, 2004.

Article V Costs - Expenditures mandated by State Legislature and funded by local dollars. Examples include support for the Public Defender, State Attorney, Conflict Attorney and other court costs related to civil and

criminal disputes.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes (i.e. property value).

Audit - An official inspection of the organization's accounts per section 218.32, F.S.

Available Financing - All the means of financing a budget.

BABAA (Build America, Buy America Act) - Enacted on November 15, 2021, under the Infrastructure Investment and Jobs Act (IIJA), requires domestic production for iron, steel, manufactured goods, and construction materials used in federally funded infrastructure projects.

Balanced Budget - The total of the estimated receipts, including balances brought forward, shall equal the total of the appropriations and reserves (F.S., 129.01(2)(b)).

Basis of Budgeting - The conventions for recognizing of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues.

BCC/BOCC (Board of County Commissioners) - Escambia County is governed by a five-member board.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget - A financial plan appropriating proposed expenditures for a given period and the means of financing them. The term usually indicates a financial plan for a fiscal year. The fiscal year for Escambia County is October 1 through September 30.

Budget Amendment - A procedure to revise a budgeted appropriation. The amendment may be authorized either by County Commission approval (through adoption of a supplemental appropriation), by ordinance (for any interdepartmental or interfund amendments), or by County Administrator authorization (to adjust appropriations within a departmental budget, other than one which increases the total of the salary accounts).

Budget Calendar - The schedule of key dates and milestones which the County follows in the preparation, adoption, and administration of the budget.

Budget Document - The written instrument used by the budget-making authority to present a comprehensive financial program.

Budget Hearing - A public hearing conducted by the Board of County Commissioners to consider and adopt the annual budget.

Budget Message - A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Board of County Commissioners.

Budget Preparation Manual - The set of instructions and forms sent by the Office of Management and Budget to the departments, offices and agencies of the County to assist them in preparing their budget requests for the upcoming year.

Budget Workshop - A collaborative public meeting where elected officials, department directors, and budget department personnel review, shape, and draft upcoming financial plans.

Bureau - An organizational device used by county management to group programs of a like nature, under the overall direction of a single manager.

CAFR - Acronym for the Comprehensive Annual Financial Report, prepared annually by the Clerk and Comptroller's Office and audited by an external (AICPA) certified accounting firm that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Capital Equipment - Capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized and other equipment.

Capital Outlay - Expenditures which result in the acquisition of, or addition to, general fixed assets, with a value of more than one thousand dollars, and a useful life of more than one year.

Capital Projects - Projects which involve the construction, purchase or renovation of land, buildings, streets, or any other physical structure.

Capital Projects Fund - A Fund type authorized by the Florida Uniform Accounting System, established to account for the acquisition or construction of capital projects.

Cash & Cash Equivalents - The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments, including restricted assets, with maturities of three months or less from the time of acquisition.

CDBG -Acronym for Community Development Block Grant.

CDBG-DR - Acronym for Community Development Block Grant Disaster Recovery. Flexible grants provided by HUD to help cities, counties and States recover from Presidentially declared disasters, especially in low-income areas.

Chart of Accounts - A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems.

CIP (Capital Improvement Program) - A five-year plan developed to meet the future needs of the County, such as road construction and long-range capital projects.

Constitutional Officers - Elected Officials that are funded in total or in part by the Board of County Commissioners who maintain the autonomy of their offices. The constitutional officers are the Clerk of the Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

CORE Project - A voluntary program available to anyone in Escambia County who is struggling with opioid use. Call 850-477-HELP

CMR - Acronym for the Community and Media Relations Division.

DCA - Acronym for Florida Department of Community Affairs.

DCAT (Design and Construction Administration Team) - Division under Facilities Management that supports the County in the development, design, and construction of new buildings and/or the renovations of existing buildings.

Debt Service - The County's obligation to pay principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Funds - Funds established to account for the payment of principal and interest on bonds or other long-term borrowing, in accordance with a predetermined schedule.

Deepwater Disaster - Oil disaster in the Gulf of Mexico from the British Petroleum (BP) Rig explosion in 2010.

Department - An organizational device used by county management to group programs of a like nature, under the overall direction of a single manager.

Depreciation - The periodic allocation of an asset's cost over its useful life. Depreciation is required for proprietary fund types (such as enterprise and internal service funds) and is recorded as an expense.

Distinguished Budget Presentation Award Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A distinct organizational subunit within a department, responsible for carrying out a distinct group of the activities assigned to that department.

DJJ (Department of Juvenile Justice) - DJJ operates 21 juvenile detention centers in the state of Florida. Detention centers provide custody, supervision, education and mental health/substance abuse and medical services to juveniles statewide.

DOGE (Department of Government Efficiency) - An initiative by the second Trump administration that conducts financial and performance audits to reduce waste, fraud, and abuse in the federal government and improve efficiency.

DRC (Development Review Committee) - The Development Review Committee is a board of designated County officials, or their approved designees, with diverse expertise in development issues and administrative authority to review development plan applications for compliance with the requirements of the Land Development Code and the Comprehensive Plan, and to determine or recommend final approval, approval with conditions, or denial of such applications.

ECAT - Acronym for Escambia County Area Transit.

EDATE - Acronym for Economic Ad-valorem Tax Exemption.

EDR - Acronym for the Florida Office of Economic & Development Research formerly known as LCIR.

EMS - Acronym for Emergency Medical Services.

Encumbrance - An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation, and for which a part of the appropriation is reserved. For any of these obligations which may exist at the close of a fiscal year, reserves must be carried over into the succeeding fiscal year. Such reserves are then called "Reserves for Encumbrances.

Enterprise Activities - Activities of a commercial nature; carried on by a governmental entity, and the mechanisms established to account for their operations and finances. The fundamental financial principle of enterprise activities is the need to operate on cash flow, without recourse to subsidization from a broader fund pool. As a result, enterprise activities are generally self-supporting from charges paid by users of their services. In the Escambia County Annual Budget, four Enterprise Funds account for a variety of enterprise activities, such as landfill operations.

EOC (Emergency Operations Center) - A central location utilizing personnel for initial activation and assistance to citizens before, during and after disasters. The EOC is located in the new Public Safety Building on "W" Street.

Escheated - Property or money that has transferred to the government because it was left abandoned, or because the owner died without a will and has no legal heirs.

Estimated Receipts - All revenues reasonably expected to be collected in a fiscal year.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FAFO (Florida Agency for Fiscal Oversight) - The unofficial name for Florida's Department of Government Efficiency (DOGE), an agency created to audit local governments and state universities for wasteful or inefficient spending, ensure accountability to taxpayers, and promote fiscal responsibility.

FDOT - Acronym for Florida Department of Transportation.

Federally Qualified Health Center (FQHC) - Federally funded nonprofit health centers or clinics that serve medically underserved areas and populations and provide primary care services regardless of ability to pay.

Fees - A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

FEMA - Acronym for the Federal Emergency Management Agency.

Fiscal Year - The twelve-month period for which a budget is prepared. The fiscal year for the County is October 1 through September 30.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.

Flex Transit - A convenient and affordable on-demand shared ride service in Escambia County, Florida, operating Monday through Saturday from 5 a.m. to 8 p.m. This service pairs multiple passengers traveling in the same direction into a single vehicle, providing efficient transportation.

FTE (Full Time Equivalent) - one position funded for a full year.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public safety is a function.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources (assets), together with all related liabilities, residual equities, and balances, and changes therein, which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or other limitations. The Florida Uniform Accounting System provides for 4 fund types: Governmental funds; Proprietary funds; Fiduciary funds; and Revolving funds and Clearing Accounts.

Fund Balance - The fund equity of Governmental funds. In most instances, this equity equates to working capital.

Fund Balance Available - The amount of cash (or working capital) remaining at the close of one year, after deducting encumbrances and established reserves, which then becomes available to help finance the budget in the ensuing year.

Funded Positions - The number of actual authorized positions for which funding is included in a given fiscal year’s budget.

GASB (Governmental Accounting Standards Board) - The independent organization that establishes and improves accounting and financial reporting standards for U.S. state and local governments.

GASB 34 - New accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for preparation

of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets, bridge, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

General Fund - The major County-wide fund. The General Fund accounts for most of the financial resources, as well as most of the operating services of the County government.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

GFOA (Government Finance Officers' Association) - The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Report and the Distinguished Budget Presentation Award.

GFOA Quantitative Criteria for Major Funds - Fund must pass the following tests to be classified as a major fund.

- 10% test: The specific financial element must represent at least 10% of the corresponding total of all funds of that type.
- 5% test: The specific financial element must also be at least 5% of the corresponding total for all governmental and enterprise funds combined.

GIS (Geographic Information System) - A computer system used to capture, store, check, and display data related to positions on the Earth's surface. By mapping this data, GIS helps people see, analyze, and understand patterns and relationships in the local environment and community.

Goals - Broad statements determined at the highest level of government of what the County would like to accomplish over an extended length of time.

Governmental Funds - A group of funds categorized by the Florida Uniform Accounting System to include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Grants - Contributions from another governmental unit to be used or expended for a special purpose, activity, or facility. Example: "Summer Food Service" is a program financed by a state grant and administered by the County.

Homestead Exemption - A deduction from the total taxable value of a property occupied by the owner in the State of Florida. Currently, the exemption is $25,000 on the first $25,000 of taxable value and $25,000 on the third $25,000 of taxable value for all qualified property owners.

HUD - Acronym for Housing and Urban Development.

Impact Fee - A one-time charge imposed by a local government on a new development to fund the capital costs of public infrastructure needed to serve that development.

Indigent Burial - A government-funded disposition of a deceased person who passes away without financial assets, an estate, or family members able or willing to pay for final arrangements.

Infrastructure - The basic installations and facilities on which the continuance and growth of a community depend.

Inter-fund Transfers - Transfers of monies from one fund which receives the revenue to a second fund through which those monies are to be expended. Inter-fund transfers occur most often in situations where the funding of a program activity is the joint responsibility of more than one budgetary fund. In such cases, it is customary budgeting practice for one fund to account for all of the costs incurred by that program, and for the other fund to merely contribute its share of costs via an inter-fund transfer between them.

Intergovernmental Revenue - Revenue collected by one governmental unit and distributed to another, usually according to a predetermined allocation formula such as population, retail sales, or vehicle registration.

Interlocal Agreement - A formal, written contract between two or more local government agencies (e.g. cities, counties, school boards, or special utility districts) that allows them to collaborate, share resources, or jointly provide public services.

Internal Service Funds - Funds used to account for the financing of goods and services provided by one department or agency to another, or to other governments, on a cost reimbursement basis. One Internal Service Fund accounts for the County's various self-insurance programs.

Leachate - A contaminated liquid that forms when water (such as rainfall) percolates through solid waste in a landfill, dissolving or suspending hazardous chemicals, heavy metals, organic matter, and pathogens.

Legislature - An organized, deliberative assembly of elected or appointed individuals who hold the legal authority to make, amend, or repeal laws for a political entity, such as a county, city, or state.

LEM (Leadership Evaluation Manager) - Management tool used for tracking defined performance measures and outcomes for management and other classes of employees.

Levy - An imposing and collecting of a tax.

LOA (Letter of Agreement) - A document of agreement outlining the terms of a working agreement between two or more parties.

Local Government Financial Transparency and Accountability Act - A landmark piece of legislation passed during the March 2026 legislative session. Originally introduced through House Bill 1329 and Senate Bill 1566, the law drastically expands the requirements for how Florida counties and municipalities publish, manage, and scale down their public budgets.

LDC (Land Development Code) - Escambia County Ordinance to provide orderly growth management for the unincorporated areas of Escambia County. The ordinance is intended to provide mechanisms for growth management in order to service the citizens, visitors and property owners of Escambia County.

Line Item Budget - A budget that lists each expenditure category (salary, training, travel, etc.) separately, along with the dollar amount budgeted for each specific category.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

LOST (Local Option Sales Tax) - A one-cent local sales tax used to fund capital projects and equipment in accordance with the requirements of Ordinance 92-10. Applies to all transactions that are subject to state sales tax imposed on sales, uses services, rentals, admissions, and other authorized transactions. The tax is only subject to the first $5,000 sales amount on any item.
Mandate – This term refers to unfunded costs/expenses passed down from the State Government to be paid for with local tax dollars.

LPPF (Local Provider Participation Fund) – A healthcare related tax that is implemented on a local level, administered by an existing unit of local government, and that is designed specifically to meet federal requirements associated with eligible local funds. The local government operating an LPPF will establish a non - ad valorem (non - property tax) special assessment that is charged solely to non - public hospitals located in the local government's jurisdiction. Revenue generated through this special assessment is placed into a LPPF and is matched with federal funds to provide Florida's hospitals with the supplemental Medicaid reimbursement. This helps to ensure that the non - federal share is paid by the hospitals, rather than by individuals with no ties to Medicaid.

Low Income Pool (LIP) - A funding pool to support health care providers that provide uncompensated care to Florida residents who are uninsured or underinsured.

Major Fund – A fund that meets GFOA Quantitative Criteria for financial significance. A major fund is required to have its financial data reported individually on the entity's annual financial report.

Mandate – Unfunded costs/expenses passed down from the State Government to be paid for with local tax dollars.

Medicaid - Healthcare expenses associated with individuals that do not have private insurance or for individuals that are in nursing homes and considered medically needy, these costs are born by the Federal Government, and the State of Florida with a percentage paid by each County.

Millage - The tax rate applied to real property in the County, based on a ratio of One Dollar of tax for each $1,000 of assessed property value. To determine the amount of tax which a parcel of land will owe in the current taxable year, the millage rate is multiplied by the assessed value of the property, after deducting the first $25,000 of value (the so-called "Homestead exemption"). Example: a house assessed at $75,000 by the Property Appraiser will first receive its homestead credit, lowering the taxable value to $50,000. Then the millage rate will apply to the balance. Thus, a millage of 9.0 would yield a tax liability of $450.

Mission Statement - A broad statement of purpose which is derived from organizational and/or community values and goals.

Modified Accrual Accounting - A basis of accounting utilized by governmental fund types and expendable trust funds that recognizes revenues when they are measurable and available to pay liabilities of the current period, and expenditures when the related liability is incurred.

MSBU - See "Municipal Services Benefit Unit."

MSPB (Merit System Protection Board) - A seven-member, autonomous board that will have personnel system oversight responsibilities as well as full authority to adjudicate employee appeals and protect employee merit rights.

MSTU - See "Municipal Services Taxing Unit."

Municipal Services Benefit Unit - A defined geographic area of the County within which a special fee or assessment is levied for the purpose of supporting the financial needs of some County service(s) provided within that geographic area.

Municipal Services Taxing Unit - A defined geographic area of the County within which an ad valorem tax rate is levied for the purpose of supporting the financial needs of some County service(s) provided within that geographic area.

Non-Ad Valorem Assessment - A flat fee charged by a local government for specific services or community improvements.

Non-Departmental Programs - Expenditures not directly related to one specific department.

Non-Major Fund – Any fund that does not meet GFOA Quantitative Criteria to be classified as a "major fund" for financial reporting.

NPDES (National Pollutant Discharge Elimination System) - The NPDES Stormwater Program is a national program, mandated by Congress under the Clean Water Act, to address non-agricultural sources of stormwater discharges which adversely affect the quality of our Nation's waters. The program, which is administered by the Environmental Protection Agency (EPA) and delegated to the Florida Department of Environmental Protection (FDEP), regulates the discharge of stormwater by municipalities, industries, and certain construction activities. FDEP issues permits to monitor and control the quality of stormwater being released and its effects on the receiving water bodies.

NRDA (Natural Resource Damage Assessment) - The purpose of a Natural Resource Damage Assessment (NRDA) is to assess the extent of injury to a natural resource and determine appropriate ways of restoring and compensating for damage to the environment.

Object - A classification of expenditure or revenue, which is given a unique identification number and name. Also referred to as a "line item" or "account."

Objective - A simply stated, readily measurable statement of aim or expected accomplishment within a period of time, often the current fiscal year. A statement of objective should imply a specific standard of performance for a given program.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OLF8 - Economic development initiative property located in County District 1 located adjacent to the Navy Federal Credit Union complex formerly owned by the United States Navy.

OLFx - Economic development initiative property located in Santa Rosa County as part of a land swap for OLFx property located in Escambia County to be used by the United States Navy for future activities.

Operating Budget - Plans of current expenditures and reserves, together with the proposed means of financing them. The annual operating budget is the summary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Expenses - Fund expenses which are directly related to the fund's primary service activities.

OTTED - An acronym for the State of Florida's Office of Tourism, Trade and Economic Development

Performance Measures - Quantitative and Qualitative measures that analyze the level of service provided, and the effectiveness and efficiencies of Departments and Divisions.

Personal Services - A categorization by the Florida Uniform Accounting System of all the expenditure appropriations for salaries and wages, pensions, health insurance, and other compensation-related fringe benefits of the County.

Plan-Based Methodology - A study methodology that uses the most recent and localized data to project growth within a jurisdiction over a 10-year period, anticipate capacity impacts on relevant systems which will be created by the projected growth, and establish a list of capital projects to be constructed or purchased in a defined time period to mitigate the anticipated capacity impacts as part of a new or updated impact fee study.

The capital projects identified in a county or municipal impact fee study and any necessary interlocal agreement must be comported with the requirements of s.163.3177(6)(h).

Property Tax - Taxes levied on all non-exempt real and personal property located within Escambia County. Property taxes computed based on multiplying the millage rate by the assessed value of the property often referred to as Ad Valorem tax.

Proposed Budget - The recommended County budget submitted by the County Administrator to the Board of County Commissioners for adoption.

Proposed Millage - The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the State Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

Proprietary Funds - A group of funds categorized by the Florida Uniform Accounting System to include Enterprise and Internal Service Funds.

PSA - Acronym for the Pensacola Sports Association.

Re-budget - A process the County uses to reserve a portion of fund balance to honor purchase orders and contracts that are still in process when appropriations lapse at year-end.

Reserve - An amount in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. Various types of reserves have varying requirements for their use, and often require a specific appropriation action of the Board of County Commissioners to make them available for subsequent expenditure.

Reserve for Contingencies - An amount set aside that can subsequently be appropriated to meet unexpected needs. Moving funds from this account requires the approval of four commissioners.

Restore Act - Passed by Congress on June 29, 2012, and signed into law on July 6, 2012, by President Obama, provides a vehicle for civil and administrative Clean Water Act penalties from the Deepwater Horizon disaster, which occurred on April 20, 2010, to be shared across the Gulf. The Act provides that 80% of penalties collected as a result of the spill will be allocated to the five Gulf States in a variety of categories. In Florida, the 23 Gulf coastal counties have access to two categories, 35% directly to the counties, and 30% to a consortium of counties. A third category provides that 30% of the funds be used for projects of Gulf-wide significance and will be allocated according to a Comprehensive Plan developed by the Gulf Coast Ecosystem Restoration Council (Council).

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund. Retained earnings are the functional equivalent of fund balances in governmental fund types.

Revenue Bonds - Bonds issues by a governmental entity, the security for which is a revenue stream pledged by the issuing entity. Often, that revenue stream may be user rates and charges, or some other on-going source of income (other than the County-wide ad valorem taxes which are a general obligation of the County).

Revenues - Funds that the government receives as income. It includes such items as tax payment, fees for specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest. The following are not classified as revenue: (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under GASB pronouncements, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets rather than expense refunds, capital contributions, and residual equity transfers. Under GASB pronouncements, operating transfers-in are classified separately from revenues.

RFP (Request for Proposal) – A solicitation document issued to procure goods or services, inviting vendors to submit proposals that meet specified requirements.

RFQ (Request for Qualifications) – A procurement method that solicits statements of qualifications from vendors, typically used when professional competence and expertise are the primary criteria.

Risk Management - An organized attempt to protect an organization's assets against accidental loss.

Rolled Back Rate - Rate that would generate prior year tax revenues less allowances for new construction, additions and deletions.

SHIP (State Housing Initiatives Partnership) - A state-funded program that enables the counties to provide rental assistance, home purchase assistance, and home repair assistance to low-income citizens.

Special Revenue Funds - A group of funds classified by the Florida Uniform Accounting System to account for revenues derived from specific external sources to be used for specific restricted types of activities.

SRIA - Acronym for Santa Rosa Island Authority.

Tax Base - The total property valuations on which each taxing authority levies its tax rates.

Tax Roll - The Certification of assessed and taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year - The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. For example, the tax roll for the 2007 calendar year would be used to compute the ad valorem taxes levied for the Fiscal Year 2008 budget.

Taxable Value - The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The Taxable Value is calculated by the Property Appraisers Office in compliance with State Law.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

TDC (Tourist Development Council) - Advisory Council created in accordance with Florida Statutes through County Ordinance consisting of 9 members who shall be appointed by the governing board.

Tentative Budget - At its first of two public hearings in September, the Board of County Commissioners, sets a tentative millage rate and adopts a tentative budget based on the taxable value of property within the County, as certified by the Property Appraiser, for the new fiscal year beginning October 1 and ending September 30. At the second public hearing, the Board adopts a final budget and millage rate.

Transfers - Transfers of monies from one fund which receives the revenue to a second fund through which those monies are to be expended. Inter-fund transfers occur most often in situations where the funding of a program activity is the joint responsibility of more than one budgetary fund. In such cases, it is customary budgeting practice for one fund to account for all of the costs incurred by that program, and for the other fund to merely contribute its share of costs via an inter-fund transfer between them.

TPO - Acronym for the Florida-Alabama Transportation Planning Organization for Escambia County and State-owned roads.

TRIM (Truth in Millage Law) - A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Funds - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Uniform Accounting System - The chart of accounts prescribed by the Office of the State Comptroller that is designed to standardize financial information to facilitate comparison and evaluation of reports.

Uses - All of the ways in which a budgetary fund can consume its available financial resources, including expenditures, reserves, and transfers to other funds.

VP - Acronym for Visit Pensacola, Inc., the areas marketing and research firm associated and funded by the Tourist Development Tax.

Writ of Certiorari - A formal order from a higher court telling a lower court to send a record or records of a case for review.

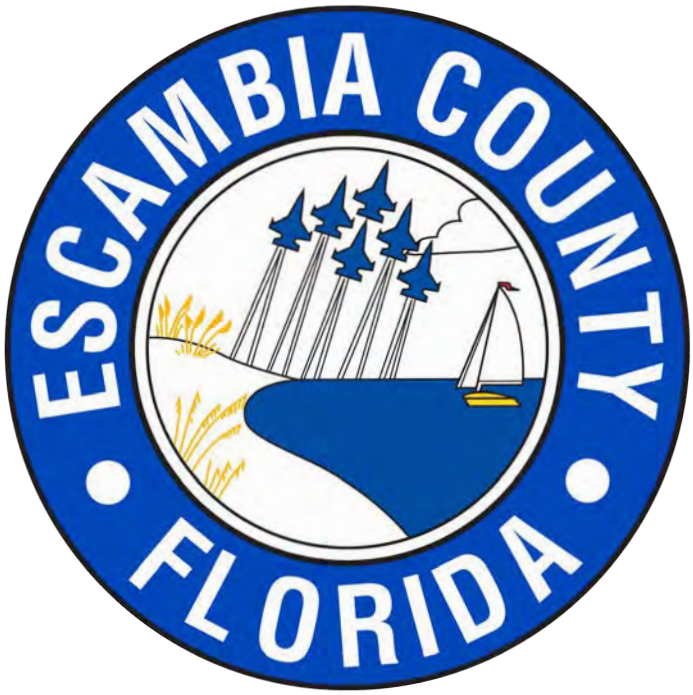
Writ of Mandamus - An extraordinary court order directing a lower court, government official, public body, or agency to properly fulfill a mandatory, non-discretionary official duty.

Section II - Acronyms

ACE - Arts, Culture, and Entertainment Organization
AI - Artificial Intelligence
ACFR - Annual Comprehensive Financial Report
ADA - Americans with Disabilities Act
ALS - Advanced Life Support
ARPA - American Rescue Plan Act of 2021
AT&T - American Telephone & Telegraph
BABAA - Build America, Buy America Act
BARC - Bay Area Resource Council
BLS - Basic Life Support
BID - Building Inspections Department
BOCC - Board of County Commissioners
CARES - Coronavirus Aid, Relief and Economic Security 2020/2021
CDBG - Community Development Block Grant
CDBG-DR - Community Development Block Grant Disaster Recovery
CEO - Chief Executive Officer
CFO - Chief Financial Officer
CIP - Capital Improvement Program
CMR - Community and Media Relations Division
COA - Chart of Accounts
COI - Certificate of Insurance
COLA - Cost of Living Adjustment
COO - Chief Operations Officer
COOP - Continuity of Operations Plan
CORE - Coordinated Opioid Recovery Effort
COVID-19 - Coronavirus Disease 2019
CPI - Consumer Price Index
CRA - Community Redevelopment Agency
DCA - Florida Department of Community Affairs.
DCAT - Design and Construction Administration Team
DHS - Department of Homeland Security
DIB - Downtown Improvement Board
DJJ - Department of Juvenile Justice
DOGE - Department of Government Efficiency
DOT - Department of Transportation
DRA - Disaster Readiness Assessment
DRC - Development Review Committee
DROP - Deferred Retirement Option Program
ECAT - Escambia County Area Transit.
ECSD - Escambia County Sheriff's Department
ECUA - Emerald Coast Utilities Authority
EDATE - Economic Ad-valorem Tax Exemption.
EDR - Florida Office of Economic & Development Research
EMS - Emergency Medical Services
EMT - Emergency Medical Technician
EOC - Emergency Operations Center
EPA - Environmental Protection Agency
FAHCA - Florida Agency for Healthcare Administration
FAFO - Florida Agency for Fiscal Oversight (informal rebrand of DOGE)
FDEP - Florida Department of Environmental Protection
FDLE - Florida Department of Law Enforcement

FDOT - Florida Department of Transportation.
FEMA - Federal Emergency Management Agency.
FF&E – Furniture, Fixtures, & Equipment
FLSA - Fair Labor Standards Act
FQHC - Federally Qualified Health Center
FROC - Florida Recovery Obligation Calculation
FRS - Florida Retirement System
FS - Florida Statute
FTE - Full Time Equivalent (employees)
FY - Fiscal Year
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information Systems
HB - House Bill
HUD - U.S. Department of Housing and Urban Development
HVAC - Heating, Ventilation, and Air Conditioning
IDA - Internal Damage Assessment
IFAB - Inspection Fund Advisory Board
IIJA - Infrastructure Investment and Jobs Act
JE - Journal Entry
JPDA - Joint Preliminary Damage Assessment
LAN - Local Area Network
LDC - Land Development Code
LEM - Leadership Evaluation Manager
LEO - Law Enforcement Officer
LIP - Low Income Pool
LOA - Letter of Agreement
LOGT - Local Option Gasoline Tax
LOST - Local Option Sales Tax
LPPF – Local Participation Provider Fund
MBE - Minority Business Enterprise
MHz - Megahertz
MIS - Management Information Service
MMBtu - One Million British Thermal Units
MSBU - Municipal Services Benefit Unit
MSPB - Merit System Protection Board
MSTU - Municipal Services Taxing Unit
MTAC - Mass Transit Advisory Committee
N/A - Not Applicable
NAS - Naval Air Station
NMTC - New Market Tax Credit
NPDES - National Pollutant Discharge Elimination System
NRDA - Natural Resource Damage Assessment
OLFx - Navy Outlying Landing Field
OMB - Office of Management and Budget
OSHA - Occupational Safety and Health Administration
OTTED - State of Florida's Office of Tourism, Trade and Economic Development
PEDC - Pensacola-Escambia Development Commission
PA - Public Assistance
PO - Purchase Order
PSA – Pensacola Sports Association
RFP - Request for Proposal.
RFQ – Request for Qualifications
ROW - Right of Way

RSTC - Roger Scott Tennis Center
SAS - Statement on Auditing Standards
SB - Senate Bill
SHIP - State Housing Initiatives Partnership
SRIA – Santa Rosa Island Authority
SRO - School Resource Officer
STEM - Science, Technology, Engineering & Mathematics
TAC - Tactical Unit
TBD - To Be Determined
TDC - Tourist Development Council
TIF - Tax Increment Financing
TPO – Transportation Planning Organization
TRIM - Truth in Millage
TSA - Transportation Security Administration
UAAL - Unfunded Accrued Actuarial Liability
VHF - Very High Frequency
VP - Visit Pensacola, Inc.
YTD - Year-to-Date


ESCAMBIA COUNTY
FLORIDA